



PAMS Update

New!

“A PAMS training video on the Closeout Packet section of the worklist dashboard, was added to the EFM Website.”

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Single Audit for the University of California

PricewaterhouseCoopers completed the audits for the University of California for the fiscal year ended June 30, 2016 and the audit reports were issued in March 2017. Great news is that the University of California complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. However the audit results disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance. Below are reported findings related to Research and Development. UCLA was not selected for full scope testing last year; accordingly, the following non-compliances were not instances at UCLA.

- Cash management timing of reimbursement request: Testing disclosed instances where cash request were made on the letter of credit prior to cash disbursement.
- 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 were not in place.

More information about the single audit can be found in the EFM’s presentation at RAF in April 2017. A full and complete copy of the report can be located at: <http://www.ucop.edu/financial-accounting/financial-reports/a-133-audit-reports.html>.

For the upcoming single audit for the year ended June 30, 2017, UCLA is selected for full scope testing. PricewaterhouseCoopers will be on the UCLA campus in June 2017 for preliminary fieldwork and in October 2017 for year end testing.

Deadlines for Fiscal Closing to the Year Ended June 30, 2017

It is that time of the year! For successful fiscal closing, note the following key deadlines:

- June 19: To submit high risk payroll cost transfers via the WebPET system
- July 10: To submit high risk non-payroll cost transfers via the NPEAR system
- July 7: To record all expenditures that pertain to fiscal year 2016-17 (FY16-17)
→ Ensure to submit all invoices you have received to the Account Payable office.
→ Communicate with vendors and subcontractors to obtain invoices for FY16-17.
- July 14: To record all adjustments if any. For guidance on the accrual of expenses at fiscal year end, refer to the following: <http://ga.accounting.ucla.edu/fcr/>

The detailed instructions including the fiscal year closing schedule are available at: <https://ucla.app.box.com/v/acct-pdf-fclose-17-letter>

RAPID Closeout Packet Upload Tools

Effective July 1, 2017, the RAPID closeout packet upload tool in the ORA portal will no longer be available. All RAPID closeout packets along with supporting documentation will be required to be submitted via PAMS. This change is with two goals:

- To store all closeout packets in one repository, PAMS
- To increase transparency in the status of closeout packets by utilizing benefits of PAMS approval workflow

All users will be able to see real time status of closeout packet approval in PAMS. If you do not have access to PAMS, please contact PAMS Help at x40008 or PAMSHelp@research.ucla.edu.

UCLA Policy 913: Disposition of Unexpended Balances in Fixed Rate and Fixed Price Contracts and Nonrefundable Grants

Do you have contracts or grants that are fixed price contracts, fixed rate contracts, or nonrefundable grants? If you do, the unexpended balance is subject to Policy 913 during the award's close out. Policy 913 allows the unexpended balance to be converted into an unrestricted fund for the PI to use provided that EFM receives an assurance letter signed by the PI and Department Chair or ORU Director. The assurance letter needs to confirm that:

- All work under the award has been completed
- All reports have been submitted to the sponsor
- All costs in conducting the work are appropriately charged to the fund established to the award
- All invoices have been submitted and all payments have been received

If the unexpended balance is greater than 25% of the total amount received from the sponsor, explanation for the variance needs to be included in the assurance letter.

The letter including assurance, explanation, and endorsement in accordance with Policy 913 must be submitted to EFM with your closeout packet to prevent delays in transferring the unexpended balance to the PI.

Administrative Salaries under Uniform Guidance

Uniform Guidance § 200.413(c) states that "the salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs." Direct charging of administrative and clerical salaries, is only allowed if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity; and
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.

A closeout packet for the federal award is not complete unless justifications are provided for administrative and clerical salaries if any. The Admin Salary Report (available in the RAPID reporting tool) will identify personnel requiring additional justifications and the report including adequate justifications must accompany the closeout packet.



Q: How do I request a new user to be added to my PAMS cluster?

A: Complete the New User request form and email it to PAMSHelp@research.ucla.edu. A confirmation email will be sent out once the user has been granted access to PAMS. The form can be found on the EFM website under PAMS/System Access.

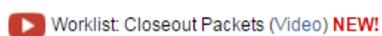
Q: How to remove a user no longer in my PAMS cluster?

A: Prior to removing a user from your PAMS cluster, the Department Administrator needs to update the assignments page. All PI's and/or Department's currently assigned to the user requested to be removed need to be re-assigned. Once re-assignments are completed, email PAMSHelp@research.ucla.edu requesting the user to be removed from your cluster. A confirmation email will be sent once the user has been removed from PAMS.

For any PAMS questions, please reach out to PAMS Help at x40008 or PAMSHelp@research.ucla.edu.

New PAMS Training Video!

A new training video covering the closeout packet section of the worklist dashboard is now available! This short video focuses on understanding the closeout information displayed in the worklist and how the different worklist views facilitate understanding the closeout packet review and submission process.



The new video can be found on the EFM Website under PAMS/Training Material and Resources.

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ERS Notifications: Email to: ers-subscribe@lists.ucla.edu

ORA Online Resource Center:

<http://portal.research.ucla.edu/>

RAF Presentations can be found at:

<http://www.research.ucla.edu/ora/training/raf.htm>

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