ORS Newsletter

December 2018

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OBSERVATIONS AND COMMENTS ON INTERNAL CONTROLS

As part of the University of Hawaiʻi's (University) annual financial statement and single audits, our external auditor Accuity LLP (Accuity) also considers the effectiveness of internal controls. In conducting the fiscal year 2018 audits, Accuity issued comments and observations related to the (1) untimely execution of purchase orders; (2) untimely submission of travel completion reports; and (3) lack of delegation of signing authority. These types of comments and observations have been identified in the past and efforts should be made to comply with the applicable University and RCUH policies and procedures.

Untimely Execution of Purchase Orders

Several purchase orders were executed and approved after the goods or services were received. An executed and approved purchase order serves as an indication that a formal agreement between the vendor and the University regarding the nature and price of the goods or services has been reached. The lack of an executed purchase order creates an undue risk for the misuse of public funds.

Untimely Submission of Travel Completion Report

Multiple instances of late submissions of travel completions (more than 21 calendar days from the end date of the trip) were identified. Failure to submit travel completions in a timely manner exposes the University to the untimely receipt or disbursement of public funds; increasing the risk of misuse.

Lack of Delegation of Signing Authority

An individual who lacks the appropriate authority approved the procurement of goods or services. The lack of proper delegation increases the risk of unauthorized purchases.

All employees have a role in complying with applicable policies and procedures. Adherence to such policies and procedures are critical in ensuring that public funds are safeguarded and being used in an efficient and effective manner.

Should you have any questions, please contact Dawn Kim, Compliance Manager at dawnkim@hawaii.edu or (808) 956-0396.

GUIDELINES FOR NO-COST EXTENSIONS

If you cannot complete your project aims within the specified project period, many sponsors will allow you to extend your project period. We refer to this as a no-cost extension (NCE). A NCE extends the original project period, allowing the completion of project aims without additional funds being provided by the sponsor. Generally, you must have a scientific, project-related reason to extend your project end date. Extensions may **not** be obtained for the sole purpose of spending remaining funds.

Many sponsors have different procedures for requesting an NCE. Usually your award document will detail the specific process. However, if your sponsor does not provide specific instructions or a site through which to request a NCE, please contact your assigned ORS specialist who can help guide you through the process.

Frequently Asked Questions

- **When should I make a NCE request to the sponsor?**

    Individual sponsor requirements vary. For specific information, refer to the terms and conditions included in your award document. First-time requests are generally due to the sponsor at least thirty (30) days prior to the current project end date. In order to allow your unit and ORS sufficient time to review approve and submit the request to sponsor, please submit the request to ORS at least forty-five (45) days in advance of the current project end date.

- **How long of an extension may I request?**

    You should ask for an extension for the actual amount of time needed to complete the project, unless the terms and conditions of your award contain a shorter time restriction. Most sponsors will not allow more than twelve (12) months per request.

- **What are some examples of valid reasons for requesting a no-cost extension?**

  1. Additional time is needed to assure completion of the original project scope (must provide detailed explanation of delay)
  2. Delay in hiring appropriate personnel
  3. Extensive delay in production or shipment of key equipment or supplies
  4. Time lost due to transfer, illness or injury of key personnel
  5. Completing reports and/or analysis

- **Can I send the request directly to the Sponsor?**

  No, NCE requests must be submitted to the sponsor by ORS. NCE requests can only be submitted in one of the following ways:

  1. If the project is funded with Expanded Authorities, the NCE form must be initiated by the principal investigator (PI) and submitted to ORS for review and approval. Once approved, ORS will notify the sponsor of the extension. Requests need to be created and submitted by ORS via the sponsor's websites as required.

  2. If the project is not funded under Expanded Authorities, a letter of request (if applicable) should be signed by the PI and endorsed by ORS. Please prepare the letter request with a signature line for ORS endorsement, then forward it to ORS for review, approval and submission to the sponsor.

- **Can I request a SECOND no-cost extension?**

  Individual sponsor requirements vary. For specific information, refer to the terms and conditions included in your award document as some sponsors may not allow a request for more than one NCE. If second or subsequent NCEs are permitted, they usually require a more detailed justification and direct review by the sponsor.

  If your sponsor does not provide specific instructions or you have questions as to whether additional NCEs are allowed, please contact your assigned ORS specialist for assistance.

- **What if my request must be submitted to the sponsor electronically, such as via National Science Foundation FastLane or National Institutes of Health eRA Commons?**

  Please initiate the NCE via the applicable web portal and complete the electronic submission information. The specific system will then forward the request to ORS for further processing.

If you have questions regarding the NCE program, please contact your assigned ORS specialist.

ORS has had multiple inquiries regarding the submission of a myGRANT for post-award actions. The table below lists the various categories of post-award actions, with the second column showing the actions to be taken for each category.

POST-AWARD ACTION	ACTION
Change in PI	- Create and submit PD for approval routing - Select Proposal Type: **Post-Award Action - Change in PI** - If copying a prior PD, delete any inapplicable documents and attach all relevant documentation
Change in Cost Sharing	- Create and submit PD for approval routing - Select Proposal Type: **Post-Award Action - Change in Cost Sharing** - If copying a prior PD, delete any inapplicable documents and attach all relevant documentation
Change in Scope of Work	- Create and submit PD for approval routing - Select Proposal Type: **Post-Award Action - Change in Scope of Work** - If copying a prior PD, delete any inapplicable documents and attach all relevant documentation
Change in RTRF allocation	- Create and submit PD for approval routing - Select Proposal Type: **Post-Award Action - Change in RTRF Allocation** - If copying a prior PD, delete any inapplicable documents and attach all relevant documentation
PI changes departments	- If the change will result in a change to the current RTRF allocation for the award, submit a **Post-Award Action - Change in RTRF Allocation** PD as described above and also attach the updated department information to the record - If the change *does not* result in a change to the RTRF allocation for the award, no PD is needed. Submit written notice of the department change to your assigned ORS Specialist.
Addition/deletion of, or change in, key personnel	- If the change will result in a change to the current RTRF allocation for the award, submit a **Post-Award Action - Change in RTRF Allocation** PD as described above and also attach the updated key personnel information to the record. - If the change *does not* result in a change to the RTRF allocation for the award, no PD is needed.
Addition to, or change in, research certifications approval	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.
De-obligations	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.
Rebudgets	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.
Change in conflict of interest disclosure	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.
Addition of consortium	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.
Change in performance site	No PD is needed. Send relevant documents to your assigned ORS Specialist for review and further guidance.

SUMMARY OF MYGRANT POST-AWARD ACTIONS (CONTINUED)

Contact information for your assigned ORS Specialist can be found by entering your unit name in the search bar found at: http://www.ors.hawaii.edu/index.php/ors-assignments, then clicking on the name of the specialist assigned to your unit.

ORS HELPLINE FREQUENTLY ASKED QUESTIONS

If a staff member moved to another UH department, do they still have access to their unit's proposals and awards?

If you did not notify the ORS Helpline when the staff moved to another unit, please do. While the system automatically removes a user's permissions when they leave the University, ORS is not automatically notified when staff moves to another department in the University.

Why is there someone that left the department still in my proposal approval routing?

ORS is not automatically notified when staff moves to another department or leaves the University. If an approver (fiscal administrator, chairperson, dean, or grants development staff) for your unit leaves their position, please contact the ORS Helpline so we can replace them in myGRANT before it causes a delay in someone's proposal routing. Please have the dean or highest department authority send an email to ORS Helpline (orshelp@hawaii.edu) instructing ORS to replace the person in routing and indicating what units are affected.

What do I do if I have a new employee who needs access to myGRANT?

Please have the dean or highest department authority send an email to ORS Helpline (orshelp@hawaii.edu) with the new employee's UH username, the unit(s), and type of access required.