



# ORS Newsletter

May 2020

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## FY2020 SINGLE AUDIT

As an entity that expends more than \$750,000 in federal funds, UH is required to receive an annual Single Audit. The purpose of this audit is to provide assurance to the federal government that we are capable of managing our federal awards in accordance with laws, regulations, policies and procedures as well as terms and conditions of such awards. UH has engaged Accuity LLP Certified Public Accountants (Accuity) to perform our audit. As in prior years, ORS will be coordinating the audit requests and will be working with the appropriate UH staff. Starting from late May through mid-November 2020, you may be contacted for documentation, inquiries and follow-up requests. In order for Accuity to complete the audit by mid-November 2020 and present the audit report to the Board of Regents in December 2020, we request your cooperation in meeting all requests and guidelines.

Prior audit reports are available at:

<https://www.hawaii.edu/offices/budget-finance/>

Although we currently plan to follow the same timeline as last year, we understand that delays may arise due to developments and/or restrictions related to COVID-19. If you are unable to fulfill audit requests in a timely manner, we ask that you notify ORS as soon as possible so that accommodations can be arranged with our auditors.

We thank you in advance for your assistance and cooperation and look forward to a smooth FY2020 Single Audit. For questions, please contact Dawn Kim, Financial Compliance Manager, at [dawnkim@hawaii.edu](mailto:dawnkim@hawaii.edu) or 956-0396.

## COVID-19 RESOURCES

Information on Research Continuity and Planning for COVID-19 can be accessed through the University's [Research and Innovation](#) page. For guidance on sponsor's policies, please refer to the [Council On Governmental Relations' \(COGR\) COVID-19](#) page which includes valuable resources and links to the Office of Management and Budget (OMB) memos as well as guidance from selected federal agencies. Unless a sponsor has issued definitive guidance, they generally defer to institutional policies and expect costs to be treated uniformly by an institution, regardless of the funding source.

A matrix summarizing selected federal agency guidance "[COGR Matrix of Agency Terms](#)" is available on the COGR's COVID-19 page. Topics include:

- Late Applications
- Allowability of salaries and other project activities (Note: UH policy allows for continuation of salaries regardless of funding source. Refer to the flowchart posted on the UH System OHR page under "[COVID-19 UH Updates and FAQs](#)".)
- Late SAM Registration
- Other Program Costs
- Trainees
- Non Refundable Travel Charges
- No Cost Extensions
- Progress, Financial & Other Reporting
- Pre Award and Other Expenses
- Prior Approval
- Personal Protective Equipment (PPE) Donations / Re-budgeting

While COVID-19 issues are still fresh on our minds, it is critical that we maintain adequate documentation for the special treatment of costs that would normally not be allowed on sponsored projects. Documentation should include references to sponsor guidance, institutional policies and/or rationale used in charging such costs. For record retention purposes, we recommend that you download information from websites since these may be taken down in the future. It is also important to take note of the effective period for any exceptions provided by the sponsoring agency.

ORS communicates significant updates to COGR's COVID-19 page through the orsnews listserv so we encourage you sign up if you do not receive these emails. You may also contact [orscomp@hawaii.edu](mailto:orscomp@hawaii.edu) for specific questions.

## KAMEHAMEHA SCHOOLS F&A RATE EXTENDED THROUGH JUNE 30, 2021

Kamehameha Schools (KS) has extended its rate of 10% of MTDC for collaborations awarded through KS requests for proposals and contracts for services until June 30, 2021. The UH blanket waiver is automatically extended to June 30, 2021. The ORS Sponsor Specific Rates web page will be updated accordingly.

As a reminder, Kamehameha Schools has defined its MTDC to also exclude the costs of travel to attend KS meetings and KS site fees.

For proposed project periods beyond June 30, 2021, use the KS 10% of MTDC rate.

For questions, please contact Kevin Hanaoka, Director of Cost Studies and Data Analytics, at [hanaokak@hawaii.edu](mailto:hanaokak@hawaii.edu) or 956-7874.

## PLANT FUND ACCOUNTS

Fiscal Administrators are primarily responsible for identifying awards that require Plant Fund accounts and for establishing, or working with their CG Accountant, to establish such accounts. When evaluating whether Plant Fund accounts are required, first evaluate the primary purpose of the award.

For awards that are primarily for the purchase or construction of capital assets, amounts restricted for the purchase or construction of capital assets should be recorded in Plant Fund accounts. Extramural Plant Fund accounts are KFS 7 series accounts in Fund Group 51, with PUFED1 sub-funds for federal awards and PUPRV1 sub-funds for non-federal awards.

Extramural awards that are not primarily for the purchase or construction of capital assets are recorded in non-Plant Fund accounts, generally KFS 4 and 6 series accounts in Fund Group 12.

For questions, please contact Suzanne Eghan, Extramural Funds Accounting Manager, at [efhans@hawaii.edu](mailto:efhans@hawaii.edu) or 956-4061.