

“You charged WHAT to a grant?!?”

Most Common Findings from Quality Assurance Reviews

# Who am I?

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# What is a Quality Assurance Review?

- Review of expenditures for an 18 month period
- Sponsored projects expenditures and department expenditures

# Areas Reviewed

- CAS Exemptions
- P-card Transactions
- Voucher Transactions
- Equipment Purchases
- Cost Transfers
- Payroll Transactions
- Staff Training
- Cost Share Requirements
- Letters of Appointment
- Effort Records

# Most Common Findings

- CAS Violations on Federal Grants
  - Graduation regalia
  - Car washes
  - Memory cards and a phone adapter
  - Printer
  - Purchased 14 tablets when the sponsor approved the purchase of three computers

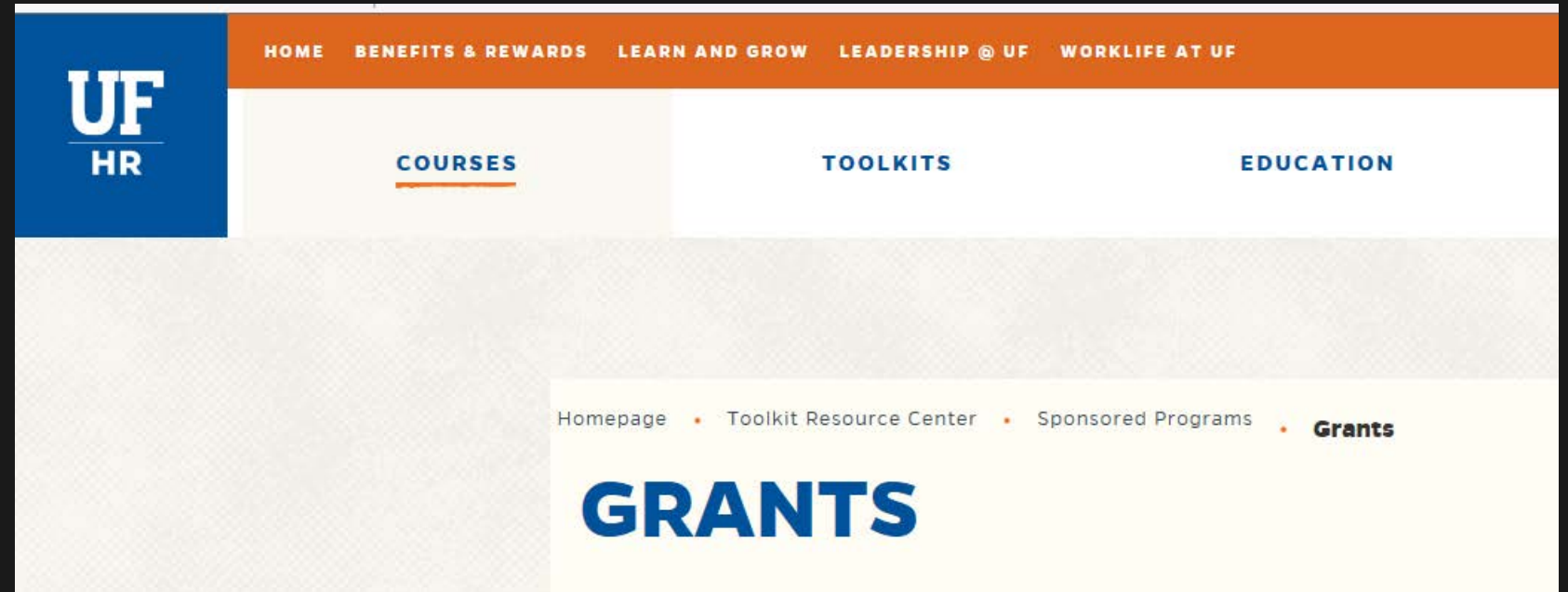
# CAS Exemptions Help

- Cost Analysis' website:
  - "Charging Costs Directly or Indirectly to Sponsored Projects"

The screenshot shows a web page with a breadcrumb trail: Home > Departments > Cost Analysis > Costing Guidelines and Policies > Charging Costs Directly or Indirectly to Sponsored Projects. On the left is a navigation menu with 'Asset Management' and 'Cost Analysis'. Under 'Cost Analysis', there are links for 'Effort Certification', 'Effort Reporting Toolkit', 'Faculty Toolkit', 'Costing Guidelines and Policies' (highlighted in yellow), and 'Facilities & Administrative (Indirect) Cost Rates'. The main content area has the title 'Charging Costs Directly or Indirectly to Sponsored Projects' and text explaining that to comply with Federal government's Uniform Guidance (2 CFR 200), the University of Florida has determined certain costs as indirect (F&A) or unallowable as a direct charge to a federally funded award unless a CAS Exemption is approved. It also states that starting August 11, 2017, all CAS exemption requests must be submitted through UFIRST. A section header 'A. Costs and myUFL Account Codes Normally Treated as indirect (F&A) costs and Not Charged Directly to Federally Funded Sponsored Agreements' is visible at the bottom.

# CAS Exemption Help

- UF HR Toolkits
  - CAS Exemption Process



# Most Common Findings

- Incorrect and Inconsistent Account Codes:
  - Honorarium payments
  - FedEx invoices
  - Target Copy invoices



# Account Codes Help

- General Accounting's website
- Training Course:
  - PRO304: Basic Accounting Concepts

The screenshot shows a web page with a breadcrumb trail: Home > Departments > General Accounting and Financial Reporting > ChartFields. A left-hand navigation menu lists various topics, with 'ChartFields' selected and highlighted in blue. The main content area is titled 'ChartFields' and contains a descriptive paragraph, a 'Directives and Procedures' section, a 'myUFL Toolkit' section, and a highlighted 'Account Groups and Definitions' section with a list of account codes.

Home > Departments > General Accounting and Financial Reporting > ChartFields

Asset Management

Cost Analysis

General Accounting and Financial Reporting

- Staying Informed
- UF Annual Financial Reports
- Component Unit Annual Financial Reports
- ➔ ChartFields
- Combination Codes
- Journal Entries
- Closing and Year-End Schedules
- Educational Business Activity and Service Center

## ChartFields

A ChartField is a data field that stores accounting information, affects budget and is used for internal and external reporting. All accounting systems consist of codes used to identify transactions and to track financial activity. ChartFields are the codes in myUFL used to identify these financial functions. ChartFields identify received and expended funds and insure compliance with the contributor of those funds. This is done with a series of ChartFields called a ChartField combination. When combined correctly, ChartFields identify the impact of a financial transaction.

### Directives and Procedures

### myUFL Toolkit

#### Account Groups and Definitions

- Assets (1xxxxx)
- Liabilities (2xxxxx)
- Operating Revenues (4xxxxx)
- Non-Operating Revenues (5xxxxx)
- Operating Expenses – Payroll (6xxxxx)
- Operating Expenses – Non Payroll (7xxxxx)
- Non-Operating Expenses (8xxxxx)

# Most Common Findings

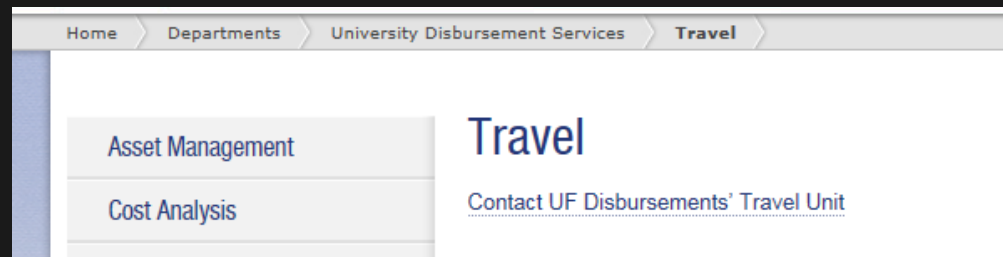
- Insufficient Supporting Documentation
  - Missing source documents
  - No description on an invoice

# Most Common Findings

- Travel
  - No Travel Authorizations
  - No Price Quotes on Airfare
  - Incorrect Meal Per Diem Reimbursements

# Travel Help

- UF Travel Directives and Procedures



## Travel Directives and Procedures

- Lodging, Meals, and Related Expenses
- Transportation and Related Expenses
- Travel Authorization and Expense Reimbursement



## Finance and Accounting Travelers Guide

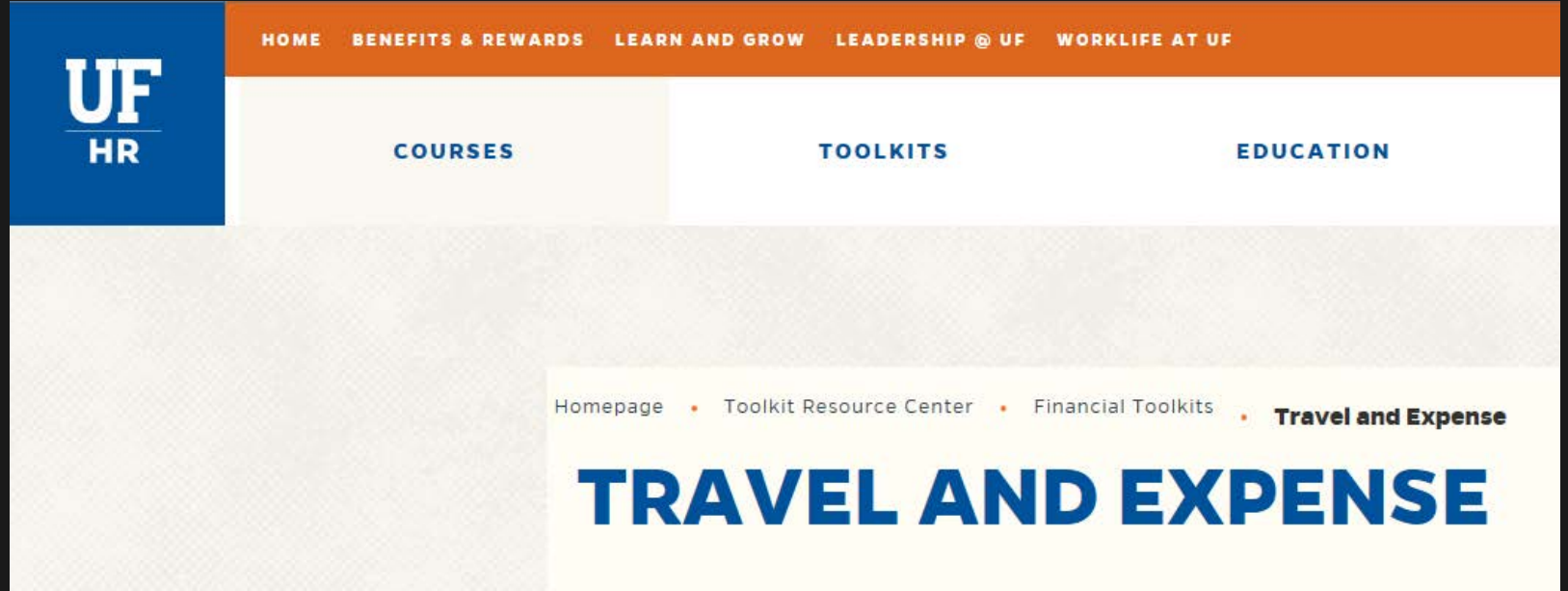
Revised May 7<sup>th</sup>, 2018



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# Travel Help

- UF HR Toolkits
- Training Classes:
  - PST930 Travel and Expense
  - PRO306 UF Travel Directives Workshop

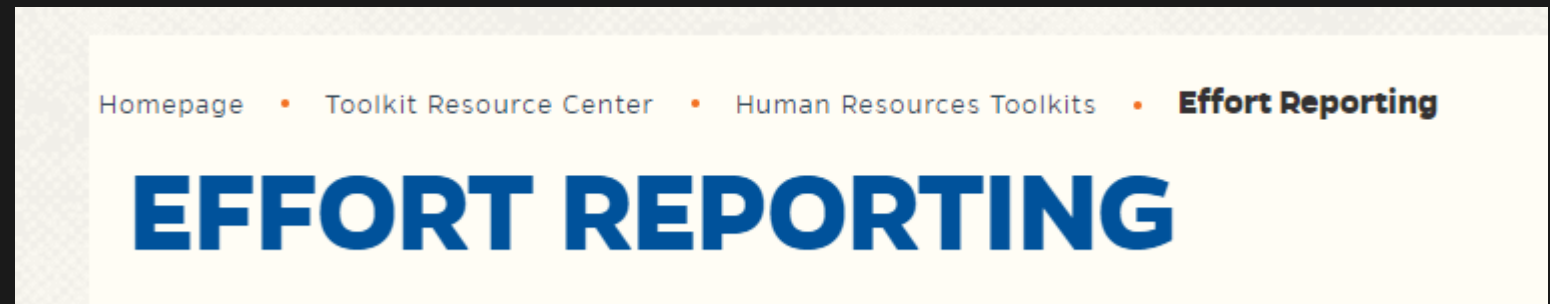


# Most Common Findings

- Effort
  - Effort not reported on a project on which a travel reimbursement was charged
  - Additional pay and lump sum payments on Fund 201

# Effort Help

- Cost Analysis
- HR Toolkits
- Training Classes:
  - RSH220 Effort Fundamentals
  - RSH230 Effort Management



# Monthly Reconciliation

- <http://www.fa.ufl.edu/forms-and-publications/guide-to-reconciliation/>



The screenshot shows a web page with a breadcrumb trail: Home > Forms and Resources > Guide to Reconciliation. On the left is a navigation menu with links for Internal Control Checklist, Forms, Employee Directory, and FAQs. The main content area is titled 'Guide to Reconciliation' and features a highlighted link: 'How to Complete the Monthly Financial Reports Reconciliation'. Below this link is a paragraph explaining the manual's purpose: 'The purpose of this manual is to provide best practice suggestions to help guide you through the monthly financial reconciliation and review process. The first three sections provide background information to set a foundation of understanding about your reconciliations and Monthly Financial Reports (also called departmental ledgers). The Departmental Ledgers reconciliation and review is a key fiscal management control ensuring University financial transactions are accurate, allowable and complete.'

## Review Your Accounts

### Guide to Complete the Monthly Financial Reports Reconciliation

Finance & Accounting  
University of Florida



# Questions

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