UT Southwestern
Medical Center

Sponsored Programs Administration (SPA)
Post Award Audit

Internal Audit Report 21:16

September 24, 2021

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Executive Summary

Background

UT Southwestern's Sponsored Programs Administration (SPA) supports Principal Investigators (PIs) in the management of grant awards. The SPA Post-Award function manages a portfolio of active grant awards totaling approximately $340M as of March 2021 (See Appendix B for a breakdown of the funding by award type and contract type). Major sponsors providing grants funding include federal agencies, state agencies, industry sponsors, and foundations. Sponsored Program managed award records are setup, monitored and reported in eGrants, a software suite developed by Click Commerce. Financial transactions are entered in PeopleSoft ERP Grants module (PS). There is limited data transfer via system interface between eGrants and PeopleSoft. To facilitate the management of these grants, SPA is organized into the following teams:

- The **Award Setup Team** is responsible for managing the award intake and award setup functions, assist Department PIs with review of award terms and conditions, confirm compliance protocols, negotiate award terms, obtain required institutional signatures for return to sponsor, establish Chart of Accounts (COA), and notify PI/Department of COA information.

- The **Award Maintenance Team** provides award management support with updates to PeopleSoft of award modification details, review grant expenditures for sponsor allowability, and partner with Departmental staff for support documentation.

- The **Revenue Cycle Team** is responsible for invoicing, recognizing revenue on sponsored awards, and management of accounts receivable.

- The **SPA Cash Management Team** is responsible for managing and processing federal draws and reviewing, clearing, and posting payments from On Account.

- The **Closeout Team** performs closeout procedures for projects and associated COA. Key responsibilities include review of encumbrances and pre-encumbrances for annual or final financial reporting, reconcile revenue and expenses, process residuals and coordinate with PI/Department, monitor closeout progression to closed status, ensure expenses are within the award period of performance for compliance, and update system restrictions to manage unallowable transactions. This team's responsibilities also include reconciliation of the federal Payment Management System (PMS).

- The **SPA Compliance Team** monitors Post-Award activities for contract award compliance and serves as the institutional contact in external communication with sponsors or regulatory regulations.

Management has recently advanced award billing event schedules in PeopleSoft to alert users of pending sponsor billing and past due pending items. SPA further obtained approval for a project to assess eGrants system functionality beginning in 2022.

Executive Summary

Scope and Objectives

We have completed the Sponsored Programs Administration – Post Award Audit. The audit was performed jointly by the Office of Internal Audit Services and the Office of Institutional Compliance. This was a risk-based audit and part of the fiscal year 2021 Audit Plan. It was conducted to assess Post-Award processes overseen by Sponsored Programs Administration. The review included the following key focus areas:

1. Award Setup and Budget Management (i.e., award and budget setup, Chart of Accounts setup, and budget changes)
2. Award Financial Management (i.e., project expenditure compliance, payments, drawdowns, Accounts Receivable, and cost transfers)
3. Award Reporting and Closeout (i.e., award reporting, invoicing, and award closeout)
4. Grant Congruency
5. System Interfaces and User Administration

The scope of the audit covered September 2019 through January 2021. Audit procedures included reviewing applicable policies and procedures, performing data analytics, and the review of other documentation.

Primary objectives of the joint review were to ensure the following:

- Compliance with grant agreements, applicable regulations, and institutional policies and procedures
- Effective monitoring of budget setup and changes, grant congruency, grant expenditures, reporting requirements and cost transfers
- Timely sponsor invoicing, effective cash management procedures, and timely grant fund drawdown
- User management procedures are in place and segregation of duties is maintained
- Grant data reconciles between information systems (eGrants and PeopleSoft Grants Module)

Audit procedures included interviews with stakeholders, review of policies and procedures and other documentation, substantive testing, and data analytics. We conducted our examination according to guidelines set forth by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

Executive Summary

Conclusion

Overall, while procedures are in place to manage the post-award process, opportunities exist around enhancing the processes and related systems supporting award setup, budget management, award financial management, close-out, reporting, and grant congruency. In addition, enhanced focus should be placed on system access administration and interfaces.

Included in the table below is a summary of the observations along with their respective disposition within the UT Southwestern internal audit risk definition and classification process (please refer to Appendix A for Risk Rating Classifications and Definitions).

Priority (0)	High (0)	Medium (5)	Low (1)	Total (6)

Key observations are listed below.

- **#1 Improve Processes and Controls to Ensure Award Budget and Chart of Accounts (COA) Management Completeness and Accuracy** - Differences were identified in the budget amounts recorded for the same award across systems. In addition, ongoing projects were identified with expired project ID's.

- **#2 Reemphasize Appropriate Processing of Carryforward of Year-end Budget Balances** -Year-end balances were not correctly transferred to the restricted category until sponsor approval was received at the beginning of the following year resulting in grant deficit for the restricted budget category.

- **#3 Enhance Grants Financial Management Monitoring** - The processes and controls for managing award financials and ensuring timely collection and recording of transactions need improvement.

- **#4 Implement System Enhancements to Improve Data Consistency and Accuracy** - Consider consolidating and automating the current manual reporting process to link related award, project, system, and study IDs in order to enhance the monitoring of awards across the systems. In addition, configure a process to automatically update post budget setup award modifications across system platforms to ensure consistencies and accurate financial reporting of awards.

- **#5 Strengthen System User Access** - eGrants and eAgreements user access controls need to be strengthened for user access administration and include periodic access reviews to ensure proper access.

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- **#6 Ensure Consistent and Timely Submission of Award Financial Reports** - Financial reports are not submitted timely in accordance with sponsor requirements or are missing.

Management has provided responses with plans to address the observations identified in the report. These responses along with additional details for the key observations listed above are presented in the Detailed Observations and Action Plans Matrix section of this report.

We would like to thank the individuals included in this audit for the courtesies extended to us and for their cooperation during our review.

Sincerely,

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Executive Summary

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Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Rating: Medium 🟡 **1. Improve Processes and Controls to Ensure Award Budget and Chart of Accounts (COA) Management Completeness and Accuracy** Data is not consistent for key grant information. For instance, the award budget amounts in PeopleSoft were different than award amounts in eGrants. The data mismatches were attributed to the lack of appropriate system interface, manual modifications to awards, and the following: • Award budgets were rounded to the nearest dollar in PeopleSoft and not in eGrants • Grants being modified under a different Award ID • Shifting of funds into "Grant-Restricted" categories during Financial Reporting periods in PeopleSoft and not reflected in eGrants. In addition, projects were identified with expired Activity IDs, preventing inclusion in the EDW COA listing, and subsequently yielding inaccurate and incomplete reporting in EDW for the end user.	1. Coordinate with Information Resources (IR) to resolve system errors that impact budget alignment between PeopleSoft and eGrants. 2. Coordinate with IR to develop key reports to track and validate steps in the award budget process. Consider an exceptions report or query to identify line items in PeopleSoft which have been entered, but not processed. Also consider a report to track multiple Award IDs linked to a single award to enhance the consolidated monitoring of award periods, budgets, and modifications. 3. Investigate expired Activity IDs to determine if projects are still active and/or if Activity IDs should be extended or recreated.	1. **Management Action Plans:** A. SPA will coordinate with IR to explore solutions and determine necessary system updates or configurations to resolve the rounding errors that have resulted in differences in the award budget amounts across eGrants and PeopleSoft 9.2. B. SPA will coordinate with IR (AIS and PSFT9.2) to implement configurations to correct the rounding errors. **Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems **Target Completion Dates:** A. October 31, 2021 B. May 31, 2022 2. **Management Action Plans:** A. SPA will coordinate with IR-AAIR (AIS) to create an inventory of requirements to design key reports indicated and/or alternatives that meet the controllership considerations noted. B. SPA will coordinate with IR-AAIR (AIS) to implement key reports and/or alternatives in line with the requirements.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response

		Action Plan Owners:
		
		AVP, Sponsored Programs Administration
		
		AVP, Administrative Systems
		
		Target Completion Dates:
		
		A. October 31, 2021
		
		B. February 28, 2022
		
		3. **Management Action Plans:**
		
		  A. SPA will perform a comprehensive review to identify all expired Activity IDs.
		
		  B. SPA will make any necessary updates to expired Activity IDs.
		
		Action Plan Owner:
		
		AVP, Sponsored Programs Administration
		
		Target Completion Dates:
		
		A. October 31, 2021
		
		B. February 28, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium ● **2. Reemphasize Appropriate Processing of Carryforward of Year-end Budget Balances** The SPA Financial Reporting Team did not consistently transfer remaining individual budget category balances at the end of the year to the restricted category until sponsor approval was received at the beginning of the following year. The Post Award Maintenance Team recorded the journal entries to move the balance from the Restricted category to other budget categories resulting in the deficit condition. This increases the risk of inaccurate reporting and impacts the operational financial results.	1. Explore reporting capabilities to identify budget deficits at the beginning of the award year and ensure they are corrected. 2. Update existing or draft new procedures to guide and re-emphasize best practices for shifting funds into "Restricted" categories, and requirements for processing journal entries to move remaining budget balances into the next award year. 3. Coordinate with IR to explore automating the balance carryforward process. Also implement controls and exception reports to minimize instances of deficit restricted balances.	1. **Management Action Plan** SPA will explore reporting capabilities to identify budget deficits at the beginning of the award year and ensure they are corrected. **Action Plan Owner:** AVP, Sponsored Programs Administration **Target Completion Date :** December 31, 2021 2. **Management Action Plan** SPA will update existing policies and procedures to reflect the process for funds management and award year end budget journal entries. **Action Plan Owner:** AVP, Sponsored Programs Administration **Target Completion Date:** December 31, 2021 3. **Management Action Plan:** A. SPA will coordinate with Accounting, Budget and IR to determine feasibility and options for manual exception reporting and automating the balance carryforward process. SPA will update the business process to enhance manual efforts in management of carryforward transactions.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		B. SPA will coordinate with Accounting, Budget and IR to develop and document an implementation plan, as well as deliver manual exception reports. C. SPA and IR are coordinating on the eResearch (eIRB, eGrants, eAgreements) Redesign and Rebuild capital project. This project will redesign the system integrations between our eResearch systems. A Request for Proposal (RFP) has been prepared and vendors have provided responses. The evaluation team is reviewing the RFP responses and will conduct vendor demos. The implementation of an automated balance carryforward process within the key research systems (eGrants, Velos and others) and PeopleSoft will be included in this project. . **Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		Target Completion Dates: A. December 31, 2021 B. November 30, 2021- SPA will share report specification with IR teams (AIS, EDW, PeopleSoft) April 30, 2022-IR will deliver required report to SPA. C. December 31, 2021 – Select vendor and SPA to provide business requirements February 28, 2022 – Finalize vendor contract May 31, 2022 – Submit system build plan for approval, inclusive timeline completed for system build, inclusive applicable communication and education plans for implementing new system developments.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium ● **3. Enhance Grants Financial Management Monitoring** Processes and controls need improvement for managing award financials and ensuring timely collection and recording of transactions. A review of account balances and transactions identified the following: • $15M balance in aged receivables was greater than 180 days old with $7M being greater than 1 year in the Grants account. According to management, timing for granting agency financial reporting approvals and processing delays contributes to cause of aged balances. • There are delayed payment postings to grant accounts. As of May 2021, $4.8M is over 90 days in the General Ledger Clearing account for payments received but not applied, of which $655K is over one year old and $288K over two years old. • Expenditures were transferred in or out of grant award accounts more than 120 days after the award end date (i.e., retroactive adjustments) increasing the risk of inappropriate transactions and inaccurate reporting.	1. Continue efforts to resolve outstanding accounts receivable. 2. Develop and implement a monitoring plan to ensure timely collection of receivables. 3. Develop monitoring and metrics to resolve dated unapplied payments. 4. Consider implementing additional monitoring steps and updating policies and procedures (i.e., cost transfers) to facilitate ensuring account balances are current and payment application is performed timely.	1. **Management Action Plans:** SPA will continue efforts to resolve outstanding accounts receivable. SPA will continue ongoing monitoring and reporting of progress, and in particular notes that AR between 180 and 365 days remains collectible through standard billing practices and the majority of $7M aged over 1 year is fully reserved and was evaluated previously in a historic grant AR lookback project. **Action Plan Owner:** AVP, Sponsored Programs Administration **Target Completion Date(s):** Implemented and ongoing 2. **Management Action Plans:** SPA will develop and implement a monitoring plan to ensure timely collection of receivables, to include implementation of Collections Workbench within PeopleSoft, inclusive of monthly reminder letters and system driven email delivery of invoices to sponsors. **Action Plan Owner:** AVP, Sponsored Programs Administration **Target Completion Dates:** December 31, 2021

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		3. **Management Action Plans:**
		SPA has developed monitoring and metrics to resolve dated unapplied payments. SPA will continue to resolve dated unapplied payments in line with these metrics.
		Action Plan Owner:
		AVP, Sponsored Programs Administration
		Target Completion Date(s):
		Implemented and Ongoing
		4. **Management Action Plans:**
		A. SPA will draft Sponsored Program Cost Transfer policy to guide internal business processes and submit for approval.
		B. .SPA will work with Academic Affairs and Departments to inform and educate on the establishment of Sponsored Programs Cost Transfer policy, inclusive revised SOPs and Education Modules that ensure compliance with respective policy.
		Action Plan Owner:
		AVP, Sponsored Programs Administration
		Target Completion Dates:
		A. December 31, 2021
		B. February 28,2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium 🟡 **4. Implement System Enhancements to Improve Data Consistency and Accuracy** Opportunities exist for enhancing the systems that support SPA research financial activities, clinical and basic science to reduce manual processes and enhance reporting and monitoring. These include: • The process to identify related awards, projects, and research studies is currently manual in nature as there is an absence of a consolidated system report linking related Award IDs, Project IDs, Velos IDs, and study numbers. Absence of consolidated system reports to track key award details may result in inefficient manual reporting processes. • Award modifications (e.g., re-budget or carryforward modifications) that occurred following initial award and budget setup are tracked separately in eGrants and updated manually in PeopleSoft increasing the risk of data inconsistencies and inaccurate financial reporting. This is a result of an absence of system configuration to automatically update the current awarded budget for modifications across key SPA systems (i.e., eGrants, PeopleSoft Grants module).	1. Consider development of an interface to link Award IDs, Project IDs, Velos IDs, and other applicable study data across systems allowing automation to match the fields between systems. 2. Coordinate with IR to explore configuring the interface to update the award budget details across key systems.	**1. Management Action Plans:** A. SPA will implement a single award for flow through awards for new awards, which do not presently allow for automatic carryforward, by establishing a separate project number for each award year at time of proposal and set billing plan to bill at the project level rather than award level. SPA will implement training and education for SPA staff and departments. B. SPA will coordinate with IR to determine feasibility and options for linking unique identifier across systems and document plan. C. SPA will coordinate with IR-EDS to develop a report to easily determine related data fields such as Award Reference ID, Award ID, Project ID, Activity ID, Velos ID, and IRB ID. D. As described in #2 above, SPA is coordinating with IR on the eResearch (eIRB, eGrants, eAgreements) Redesign and Rebuild capital project to integrate systems and link awards across all systems based on planned system enhancements.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Differences in award financial information across key systems may result in inconsistencies and inaccurate financial reporting.		**Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems AVP, Enterprise Data Services **Target Completion Dates:** A. January 31, 2022 B. February 28, 2022 C. March 31, 2022 D. December 31, 2021 – Select vendor and SPA to provide business requirements February 28, 2022 – Finalize vendor contract May 31, 2022 – Submit system build plan for approval, inclusive timeline completed for system build, inclusive applicable communication and education plans for implementing new system developments. 2. **Management Action Plans:** A. As described above, SPA and IR have already submitted an RFP to select a vendor to develop a new eResearch suite.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		B. In the interim of the implementation of the new eResearch suite, SPA will coordinate with IR to evaluate options and identify a feasible solution to calculate and display the proposed budget, the budget as originally awarded, and the current budget, to include all modification changes in eGrants. C. SPA will work with IR-AAIR (AIS) to ensure the eResearch implementation plan includes requirements that allow for the contemporaneous display of award budgets. SPA, in line with the eResearch implementation plan, will execute accordingly based on new capability. **Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems **Target Completion Dates:** A. Completed B. February 28, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		C. December 31, 2021 – Select vendor and SPA to provide business requirements February 28, 2022 – Finalize vendor contract May 31, 2022 – Submit system build plan for approval, inclusive timeline completed for system build, inclusive applicable communication and education plans for implementing new system developments.

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Medium ● **5. Strengthen System User Access** There were inadequate controls over access administration for eGrants and eAgreements systems. Periodic review of system access users is not being performed to ensure appropriate access to key research systems. A review of system access identified the following: • Five users who transferred out of SPA to other departments retained access to awards in eGrants that did not align with their new job responsibilities. • Current SPA users retained access with capability to modify awards that was not in line with current job responsibilities. • eGrants and eAgreements are not configured to update users' access privileges upon job status change. Absence of adequate user access management and administration controls increases risk of inappropriate access to sensitive data.	1. Review eGrants and eAgreements system access and assigned roles and remove users no longer requiring access. Validate appropriate access and ensure segregation of duties is maintained. 2. Implement recurring periodic access reviews to ensure appropriateness of accounts in the system. 3. Coordinate with IR to configure automated updates to SPA users' system access based on job responsibility and employment status changes.	1. **Management Action Plan:** SPA will gain an understanding of the eGrants role definitions, review the inventory of SPA users in the system for appropriateness, and update permissions for users no longer requiring access. **Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems **Target Completion Dates:** December 31, 2021 2. **Management Action Plan:** SPA will conduct quarterly reviews of users to update user access where required. **Action Plan Owner(s):** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems **Target Completion Dates:** February 28, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
		3. Management Action Plans: A. SPA will coordinate with IR to create a process, requirements and a report that enables system administrators and department process owners to monitor access. B. SPA will coordinate with IR to assess the feasibility of automating and centralizing requests and updates for users' access, according to their employment status change via PeopleSoft 9.2 HCM interface with IR owned systems. Based on the assessment, SPA will coordinate with IR to develop a project plan to automate updates to user access. **Action Plan Owners:** AVP, Sponsored Programs Administration AVP, Academic Information Systems AVP, Administrative Systems **Target Completion Dates:** August 31, 2022

Detailed Observations and Action Plans Matrix

Observation	Recommendation	Management Response
Risk Rating: Low ● **6. Ensure Consistent and Timely Submission of Award Financial Reports** Processes need to be enhanced to ensure reports are submitted timely in compliance with Sponsors' requirements. There were missing financial reports. In addition, documentation was not available in eGrants to provide evidence as to whether the missing reports aligned with sponsor requirements or if there were deadline extensions granted for those annual reports with late submissions.	1. Review missing reports listing and sponsor requirements to determine next steps for completing the reports. Coordinate with sponsors, where applicable on additional reporting steps to address. 2. For awards with late reports, confirm whether a deadline extension was granted and follow up with departments, study teams, and/or sponsors to remediate, as necessary. 3. Create a tool for notification and monitoring and follow up for report submission.	**Management Action Plans:** 1. All noted reports have been completed and submitted to the sponsor, or sponsor has confirmed they no longer require the report. Going forward, SPA will upload reports to eGrants where applicable. 2. SPA has updated procedures to require documentation of any applicable deadline extensions within eGrants, and follow up with departments, study teams, and/or Sponsors as required. 3. SPA has created a tool to monitor report submissions and notify when follow-up actions are required. **Action Plan Owners:** AVP, Sponsored Programs Administration **Target Completion Dates:** 1. Completed 2. Completed 3. Completed

Appendix A – Risk Classifications & Definitions

As you review each observation within the Detailed Observations and Action Plans Matrix of this report, please note that we have included a color-coded depiction as to the perceived degree of risk represented by each of the observations identified during our review. The following chart is intended to provide information with respect to the applicable definitions and terms utilized as part of our risk ranking process:
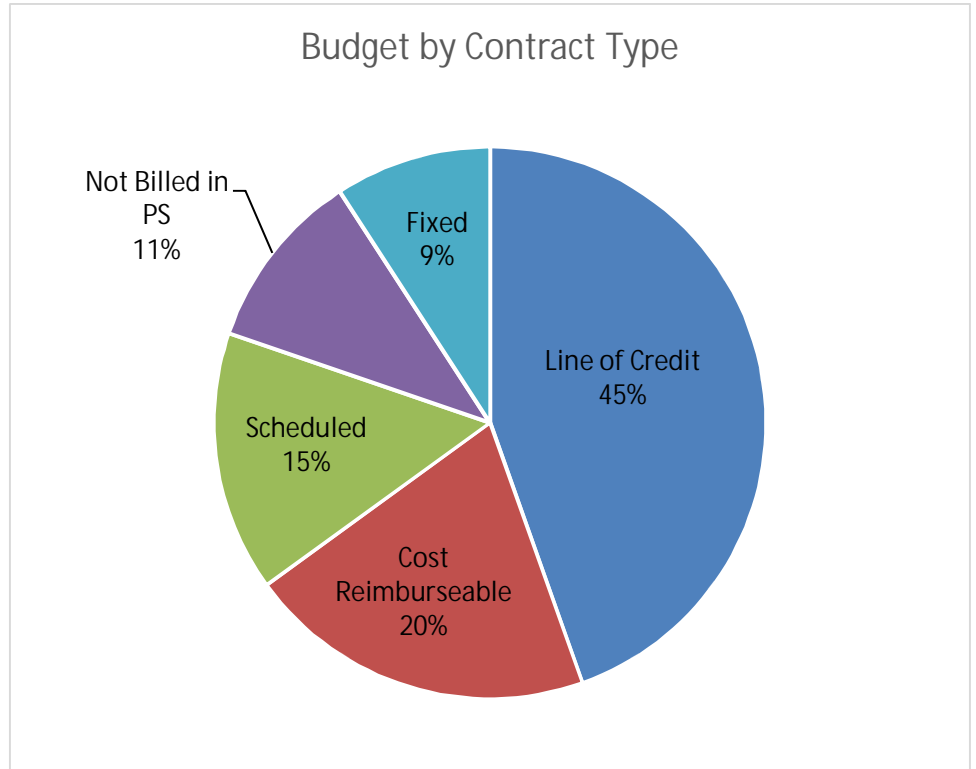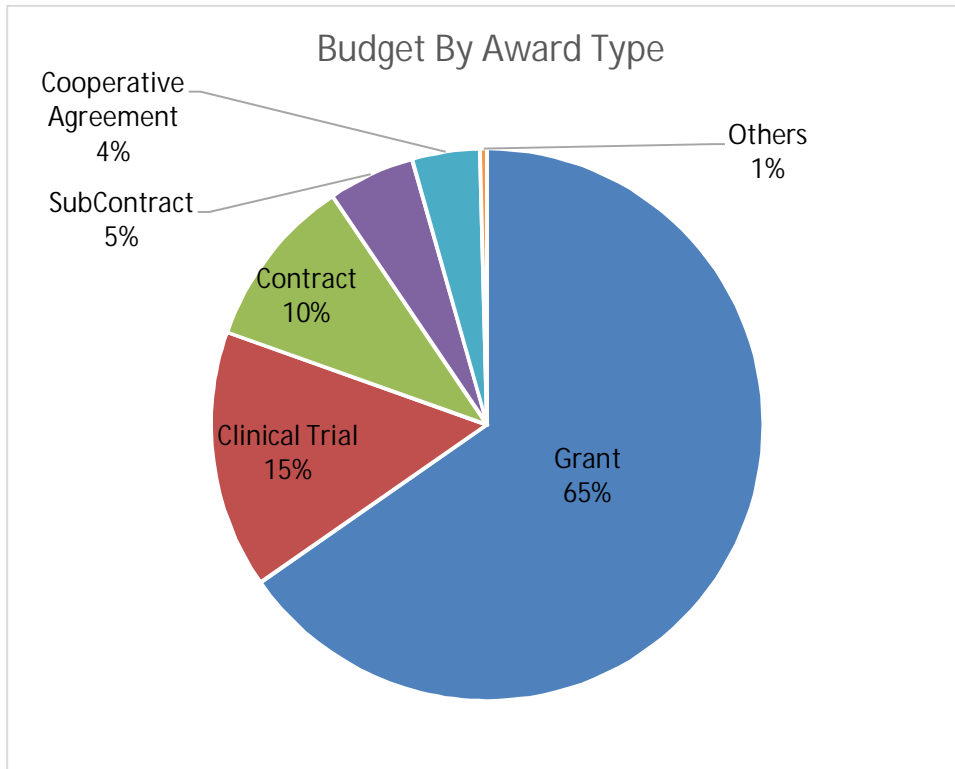
Risk Definition- The degree of risk that exists based upon the identified deficiency combined with the subsequent priority of action to be undertaken by management.	Degree of Risk and Priority of Action	
	Priority	An issue identified by Internal Audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.
	High	A finding identified by Internal Audit that is considered to have a high probability of adverse effects to the UT institution either as a whole or to a significant college/school/unit level. As such, immediate action is required by management in order to address the noted concern and reduce risks to the organization.
	Medium	A finding identified by Internal Audit that is considered to have a medium probability of adverse effects to the UT institution either as a whole or to a college/school/unit level. As such, action is needed by management in order to address the noted concern and reduce the risk to a more desirable level.
	Low	A finding identified by Internal Audit that is considered to have minimal probability of adverse effects to the UT institution either as a whole or to a college/school/unit level. As such, action should be taken by management to address the noted concern and reduce risks to the organization.

It is important to note that considerable professional judgment is required in determining the overall ratings presented on the above pages of this report. Accordingly, others could evaluate the results differently and draw different conclusions. It is also important to note that this report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

Appendix B – Sponsored Programs Administration Data/Graphs

The following graphs contain information on budget by award type and by contract type as of March 2021.

REMAINING BUDGET FOR ACTIVE GRANT AWARDS BY AWARD TYPE AND CONTRACT TYPE

Budget By Award Type

- Cooperative Agreement 4%
- SubContract 5%
- Others 1%
- Contract 10%
- Clinical Trial 15%
- Grant 65%

Budget by Contract Type

- Not Billed in PS 11%
- Fixed 9%
- Line of Credit 45%
- Scheduled 15%
- Cost Reimburseable 20%

Source: PeopleSoft UTGM_BUDGET_OVERVIEW query as of March 2021.