UAMS

UNIVERSITY OF ARKANSAS
FOR MEDICAL SCIENCES

RESIN (Research Support Information Network)

Presented by: Office of the Vice Chancellor for Research

Date: April 22, 2011

Agenda

- **Updates & Timely Information from Research Support:**

Office of the VCR
RSC
- IRB
IACUC
HIPAA
UAMS Library
BioVentures
- Cost/Grants Accounting

COI
- ORSP
ORC
DLAM
OGSP
- CCTR/Core Facilities
Medical Informatics

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Pharmacogenomics Facility

Marjorie Beggs, PhD

Personnel

- Director - Susan Kadlubar, PhD
- Manager - Marjorie Beggs, PhD
- Bioinformaticist - Vinay Raj, PhD
- Biostatistician - Ishwori Dhakal, MS
- Research Technician - Kate Steed, MS

Location

- Winthrop P. Rockefeller Cancer Institute, Room 338
- Beggs - 501-686-8412 office; 501-920-0984 cell

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Pharmacogenomics Facility

Marjorie Beggs, PhD

Core Services

- Isolation of RNA and DNA and RNA amplification
- RNA and DNA Agilent BioAnalysis
- Illumina Gene Expression Analysis by BeadArrays for human and mouse
- Illumina SNP/CNV analysis by BeadArrays for human. Currently have genotyped over 1,200 with the Human 1 million Quad Chip
- Sample preparation for high throughput sequencing

Core Services (cont.)

- High-throughput sequencing using the Illumina Cluster Station and Genome Analyzer IIx.
  - *De novo* or targeted resequencing
  - mRNA sequencing
  - Tag profiling
  - Small RNA discovery
  - ChIP-Seq
  - Sequencing-based Methylation Analysis

Pharmacogenomics Facility

Marjorie Beggs, PhD

Core Services (cont.)

- Custom arrays for gene expression, SNP, etc with the BeadXpress Reader
- Bioinformatics and statistical support for all experiments performed by the Core
- staff provided advice and assistance to all investigators interested in using the Core Facility to obtain quality results appropriate to the type of experiment

FY11 Audit of Effort Reporting System

- The UAMS Effort Reporting System audited in Feb-March 2011
  - Recommended that the faculty receive additional training on the effort certification process.
- The ‘attachment’ of effort certification and grant management stressed in the audit.

Grant and Cost Accounting

Janet Hopper, CRA
Director of Grants Accounting

- **Audit Comments**
  - Effort System works well, but additional training should be required
  - UAMS Policies should make Grants managers responsible for monitoring salary allocations when grant accounts are established
  - Grant managers are responsible to ensure that salary/salary cap data is correct at grant close
  - Departments must sign off that effort has been reviewed by grants administrators

- **Effort Training**
  - OMB Circular A-21 provides requirements for documenting salary and fringe expenses on federal grants.
  - Personnel Costs make up as much as 70-80% of grant expenditures, but have no ‘invoice’ to support these costs.
  - Semi-annual certification of effort spent on grant projects documents appropriate costs.

Effort Training (Example)

- Doctor Y is paid $200,000 as his annual institutional base salary. (For six month reporting period, base would be $100,000) In the payroll system, Dr. Y was allocated 75% to a grant, and therefore $75,000 in salary expense was recorded on the grant.
- 6 month base $100,000 X 75% = $75,000

Grant and Cost Accounting

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- If Dr. Y certifies that he only spent 50% of his time on the grant, then the grant should have only been charged $50,000.
- 6 month base $100,000 X 50% = $50,000

- **Based on Dr. Y's effort certification, the grant has been overcharged $25,000 in salary expenses.**

UAMS Effort Reporting System

- UAMS effort system reflects what was actually paid to an employee based on salary distributions in payroll system
- Employee ‘certifies’ that effort supported by these distributions is a fair reflection of the effort expended on the projects
- Employee determines if effort actually spent on the project differs from that supported by the salary distributions
  - Corrections made on the effort certification form

Grant and Cost Accounting

Janet Hopper, CRA
Director of Grants Accounting

Effort Reporting System
Certification Form
University of Arkansas for Medical Sciences

College:	COM College of Medicine	Name:	Test6 , Joe	Emp. No:	00019194
Department:	COM MED Endocrinology	Room No:	834	Building No:	ACRC
Reporting Period:	Jan 2008 - Jun 2008	Title:	RESEARCH ASSISTANT	Title Code:	0F37 P

I. EFFORT FUNDED BY RESTRICTED SOURCES:

Account Description	Function	Account Number		Accounting Records %	Actual Effort % Here
MMEE: R01AR049794, Yr4 211, O'Brien	Organized Research	211	G1-11225-99	~~25~~	~~25~~ 50
CORE B, O'Brien, yr1, 211	Organized Research	211	G1-29209-99-02	~~25~~	~~25~~ 50

II. EFFORT FUNDED BY RESTRICTED SOURCES NOT LISTED ABOVE

Account Description				Actual Effort % Here
			////////////	
			////////////	

III. EFFORT FUNDED BY UNRESTRICTED SOURCES

Account Description	Account Number	Accounting Records %	Actual Effort % Below
	TOTAL UNRESTRICTED		
A. 909 - Department Research.....			
B. Instruction			
904 - Degree Students - On Campus.....			
905 - Degree Students - Off Campus.....			
906 - Non -Degree Students - On or Off Campus..			
C. 910 - Clinical Practice.....			
D. 912 - Department/College Administration.....			
E. 913 - Academic Support & Student Services.....			
F. 916 - Professional Development.....			
G. 919 - Public Service - Unrestricted.....			
H. 920 - Institutional Support.....			
I. 914 - Other.....			
		MUST = 100 %	

I hereby certify that, to the best of my knowledge, the above effort distributions are reasonable in relation to work performed.

Joe Test 6 — Signature of Employee or Alternate Responsible Official

8/5/08 — Date

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Grant and Cost Accounting

Janet Hopper, CRA
Director of Grants Accounting

Effort Reporting System
Certification Form
University of Arkansas for Medical Sciences

College:	COM College of Medicine	Name:	Trott, Joe	Emp No:	00001574
Department:	COM BiosinEpidm	Room No:	3216	Building No:	BJ III College of
Reporting Period:	Jan 2010 - Jun 2010	Title:	Associate Professor	Identifier:	00P4

I. EFFORT FUNDED BY RESTRICTED SOURCES:

Account Description	Function	Account Number	Accounting Records %	Actual Effort % Here
MPMP: R01DA013441, 211, Olmsto		211 G1-30041-99	7	7.10
MPLN: R01MS00574, 211, Kaiser		211 G1-01574-99-01	10	10
CTSA: CBL, 211		211 G1-35000-01-06	5	5
CTSA: DDT, 211		211 G1-35000-02-04	5	4.0
MATA: Core B, 211, Garcia-Rill		211 G1-35072-01-02	7	7
MATA: Core B, 211, Garcia-Rill		211 G1-35072-02-02	3	2.5

II. EFFORT FUNDED BY RESTRICTED SOURCES NOT LISTED ABOVE

Account Description				Actual Effort % Here
			AAAAAA	
			AAAAAA	

III. EFFORT FUNDED BY UNRESTRICTED SOURCES

Account Description	Account Number	Accounting Records %	Actual Effort % Below
MBBO Gen Biostats	111 1000770	9	
MBBO Gen Biostats	116 1000770	19	
CPH BI General Admin	220 1001093	35	
	TOTAL UNRESTRICTED	63	

A.	809 - Department Research	4.0
B.	Instruction	
	904 - Degree Students - On Campus	
	905 - Degree Students - Off Campus	10
	908 - Non-Degree Students - On or Off Campus	
C.	910 - Clinical Practice	
D.	912 - Department/College Administration	13
E.	913 - Academic Support & Student Services	
F.	916 - Professional Development	
G.	918 - Public Service - Unrestricted	
H.	920 - Institutional Support	
I.	914 - Other	
		MUST = 100 %

I hereby certify that, to the best of my knowledge, the information listed on this form is accurate and reasonable in relation to work performed.

Joe Trott
Signature of Employee or Alternate Responsible Official

1/20/10
Date

RESIN: 4.22.11

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Grant and Cost Accounting

Janet Hopper, CRA
Director of Grants Accounting

- **Correlation of Effort Corrections to Salary Corrections**
  - When a correction is made on an effort form, the department administrator is responsible for correcting the salary expense on the grant to match the certified effort
  - Grant accounts reviewed by the Cost Accounting to insure:
    - Salary corrections were made
    - Expense on the grants matches the certified effort

Grant and Cost Accounting

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Director of Grants Accounting

- Effort Certification has been the greatest area of audit findings in the grant environment over the last 10 years
- Very important each employee reflect an accurate assessment of their effort on the certification form, so charges to the grant are substantiated

Gift or Grant - Overarching Concepts

- A gift or contribution is an item given by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes
- Grants are reciprocal in nature. Each party is giving and receiving something of relatively equal value in the transaction.
- U.S. Government (state or federal) money should always be treated as a grant.

Examples of Indicators

Category of Indicator	Factor Indicative of a "Gift"	Factor Indicative of a "Grant"
Funder Statement of Mechanism	Donor explicitly states that he or she intends the award to be a philanthropic gift.	Funding agency states in program announcement that the award is a grant.
Technical or Scientific Data	Funder does not require technical or scientific data to be given to them as a condition of the award.	Funder requires technical or scientific data to be given to them as a condition of the award.
Performance Objectives	Funder does NOT establish a strict and non-negotiable set of performance objectives. There is no time period associated with the use of the gift. (*Note: A philanthropic gift may be restricted in nature, but it does not dictate how the work will be accomplished.)*	Funder establishes a strict and non-negotiable set of performance objectives. There is a specified time period associated with the use of the funds or items, i.e. a period of performance, including start and stop dates.

Still Not Sure?

- Contact ORSP
- We will review the funding announcement, award terms and conditions, and/or contact the funding agency.
- Ask BEFORE you apply for the funds. It saves time, energy, and frustration once an award is made.

IRB

Jennifer Sharp, J.D., Director

- **IRB Policy Updates**
  - Key policies for research community:
    - IRB Policy 1.4 – Definitions and Human Subject Determinations
    - IRB Policy 10.3 – Protocol Content and ARIA Submission
    - IRB Policy 15.1 – Elements of Informed Consent
    - IRB Policy 15.4 – Non-English Speaking Subjects
    - IRB Policy 17.2 – Cognitively Impaired Subjects
  - http://www.uams.edu/irb/IRB_Policies3.asp

IRB

Jennifer Sharp, J.D., Director

- **IRB Policy Updates**
  - Human Research Protections Program Plan
  - Added links to UAMS Admin Guide Policies related to HIPAA for Research and CITI training requirements
  - Retired several policies.
  - http://www.uams.edu/irb/IRB_Policies3.asp

- **AAHRPP Site Visit**
  - Late Spring/Early Summer

Grant and Cost Accounting

Tyrone Stephens, CPA, MBA
Director of Cost Accounting

- **Facility and Administrative (F&A) expenses and recovery for UAMS Organized Research Fiscal year - FY09**
  - Data provided from FY09 F&A Proposal and UAMS financial systems
  - Organized Research includes research grants separately budgeted and accounted for
  - Organized Research excludes Clinical Trials, Department Research, and Public Service

FY09 Facility and Admin Cost Rate Proposal

UAMS Institutional Costs supporting Organized Research

Building Depreciation	$ 1,797,977
Equipment Depreciation	1,025,025
Building Interest	632,241
Operations & Maintenance	5,968,914
Library	656,727
Total Facilities Costs	$10,080,884
General Administration	$ 3,856,128
Sponsored Program Administration	2,303,092
Departmental Administration	6,579,802
Total Administrative Costs	$12,739,022
Total F&A Costs Supporting Organized Research for FY09	**$22,819,906**

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Comparison of F&A Expense to F&A Income

■ Total FY09 F&A Expense	$22,819,906
■ Total FY09 F&A Recovery	13,573,649
Unreimbursed F&A Cost	$ 9,246,257

Grant and Cost Accounting

Tyrone Stephens, CPA, MBA
Director of Cost Accounting

- **FY09 Calculated, Negotiated, and Effective F&A Rates for UAMS Organized Research**
  - FY09 Calculated F&A Rate (uncapped) 58.43%
  - FY09 Negotiated F&A Rate (capped) 47.00%
  - FY09 Effective F&A Rate (actual) 34.76%

Grant and Cost Accounting

Tyrone Stephens, CPA, MBA
Director of Cost Accounting

- **F&A Recovery Returned to Colleges**
  - Total F&A Recovery $13,573,649
  - Distributed to Colleges $ 2,007,818
  - Recovery Percentage Returned to Colleges for FY09 roughly 15%

Grant and Cost Accounting

Tyrone Stephens, CPA, MBA
Director of Cost Accounting

- **Where is this 15%?**
  - F&A Recovery is returned to the colleges through the annual budgeting process as part of the general budget supporting the college
  - General budget supports equipment purchases, CORE operation subsidies, start-up and bridging accounts, salary incentive plans, etc…

Grant and Cost Accounting

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Director of Cost Accounting

- **Bottom Line**
  - "It costs money to do research…"
  - UAMS incurred roughly $23 Million in expenses supporting Organized Research in FY09
  - UAMS recovered less than 60% of these costs from Organized Research projects in FY09
  - Even with a significant under recovery of these costs, the Campus returned over $2 Million to the colleges to further the support of research.

Next RESIN

Next RESIN

- **May 27, 2011 @ 1:30p.m.**
- **Location** - Walton Auditorium, Winthrop P. Rockefeller Cancer Institute, 10th floor
- All RESIN presentations archived on the UAMS Research website
  - http://www.uams.edu/research/RESIN_Achive.asp