Effort Reporting at UCLA

◆ Effort Reporting Challenges
  - Low completion rates, multiple re-certifications and re-opening of reports leads to audit and compliance risk
  - Inconsistent training and education available to faculty and staff at the department level
  - Issues with the ERS system led to frustration on campus
  - Poor understanding of effort reporting concepts

◆ UCOP Focus on Effort Reporting System-Wide
  - Working on faculty training for effort reporting
  - Requesting metrics on completion and compliance from each campus
  - Consequences statement recently drafted of escalation procedures in instances of non-compliance with effort reporting completion
Effort Reporting Metrics

◆ Completion Rates at UCLA
  ▪ ~80% overall completion rate

◆ Open Reports
  ▪ Currently 24,788 open reports as of 4/23/10
  ▪ 12,243 of these reports are overdue back to Spring 2006
  ▪ 1,935 reports are in Certified/Adjustment Required status
Effort Reporting Metrics

Effort Reporting Completion Statistics as of 4/23/10

- Number of Certified Reports
- Current Open Reports
Risks of Non-Compliance

◆ Impact to the **Institution**:
  - Susceptible to False Claims Act allegations
  - Departments may owe direct cost refunds to the sponsor
  - Sponsor may reduce or eliminate future funding
  - Adverse publicity

◆ Impact on the **Individual**:
  - Susceptible to False Claims Act allegations
  - Possible criminal charges
  - May lose access to current funding

◆ Negative audit findings
Risks of Non-Compliance

◆ Yale University (2008)

- Government alleged that Yale overcharged Federal awards through improper cost transfers used to “spend down” grant funds which resulted in inaccurate and overstated effort reports.
- Government alleged that Yale researchers inaccurately certified 100% of effort on funds, when a significant amount of work was spent on other projects.
- Government alleged that a PI did not dedicate 25% of effort on project, as proposed in subaward budget.
- $7.6 million paid to the government.
Risks of Non-Compliance

Florida International University (2005)
- An audit discovered that FIU did not have proper documentation to verify that PI’s spent the percent of time they had promised
- Improperly billed for time, travel, and admin expenses
- $11.5 million paid to government

Harvard University (2004)
- Harvard disclosed that it had overcharged grants by requesting reimbursement for researchers who did not work on the grant
- $3.3 million paid to government
Effort Reporting Workgroup

- RAPID workgroup formed to address campus concerns related to effort reporting

- Group was tasked with addressing challenges to certification
  - Team has discussed and prioritized over 20 major recommendations for improvement including policy, communication, compliance, training, system fixes / enhancements, backlog reduction, certification procedures, etc
  - Identified an error in the ERS system regarding furlough calculations which was elevated to UCOP and resolved through a system-wide coding fix
  - Worked through other ERS system issues including incorrectly flagged ARRA awards and other problems
Effort Reporting Workgroup

◆ ERS Forum
  ▪ Developed to meet the need for training at all levels, based on feedback from campus
  ▪ Provide a medium of communication for ERS Coordinators
  ▪ Reduce system, policy and training barriers to 100% on-time completion

◆ Campus Goals for Effort Reporting
  ▪ Summer and Fall 09 Reports: 100% complete by June 4 deadline
  ▪ Past Due Reports: 75% complete by September, 95%+ complete by December
Effort Reporting Workgroup

◆ Team of 19 representatives from Central, ORA, and Campus

**ORA**
- Marcia Smith

**EFM**
- Evelyn Balabis
- Maurice Taylor
- Connie Brown
- Tsegaye Teshome
- Paula Dion

**ORIS**
- Gloria Su

**RPC**
- Ann Pollack
- Pixie Ogren

**General Accounting**
- Nate Haines
- Sarah Horner
- Allison Philabaum

**Huron**
- Lilit Amirkhanyan
- Veronica Hale
- Annette Klufas
- Raellen Man
- Shannon McGarry
- Martha Riemer
- Cathy Rujanuruks