

Sponsored Award Expenditures Audit

Internal Audit Report SMC25AS0010

May 20, 2025



Executive Summary

Sponsored awards or grants are financial support from external entities such as government agencies, private foundations, and corporations, which are designated for specific projects or research. Grant expenditures encompass the spending of these funds on personnel, equipment, travel, and other direct costs, along with facilities and administrative (F&A) costs. Institutions must comply with regulatory and sponsor requirements to ensure proper fund usage, recover expenses on sponsored awards, maintain eligibility for future funding, and avoid legal or financial penalties. Key regulations, such as the Uniform Guidance (2 CFR Part 200) for federal grants, define allowable costs.

At UT Southwestern, the Office of Sponsored Programs Administration (SPA) oversees the management of sponsored research funds across the Institution, while the departments retain financial responsibility for award spend. Principal Investigators (PIs) at the department level are responsible for accurate recordkeeping and adherence to regulations and sponsor requirements. Administrators and financial analysts assist PIs by reviewing grant expenditures for compliance and facilitate necessary corrections, including cost transfers (i.e., reallocation of expenses between funding sources to correct errors, adjust pre-award costs, or reclassify expenses). Effective management of cost transfers is essential to uphold financial integrity and sponsor relationships. Cost transfers are a component of award management; however, excessive cost transfers may signal underlying issues with financial processes and controls.

Currently, cost transfers are processed in PeopleSoft, which serves as a systematic approval workflow and document repository. Department staff (e.g., financial analysts) prepare the cost transfer requests and are responsible for providing justification and confirming compliance with award terms. These requests require multiple department approvals before being submitted to SPA for final review, approval, and processing. Effective management of cost transfer processes is critical to maintain financial integrity, comply with regulations and sponsor requirements, and foster a positive relationship with sponsors.

Engagement Results

The Office of Institutional Compliance & Audit Services (OICAS) conducted a review of processes and controls for sponsored award expenses, with an emphasis on submission, review, and approval of cost transfer requests. Overall, the audit team identified multiple strengths in the process, including but not limited to the following:

- Established policies and procedures for sponsored award expenses and cost transfers, which undergo an annual review by SPA
- Communication of policy and procedure updates through multiple channels to reach department stakeholders, supplemented by a range of training opportunities for SPA and department staff
- System-driven controls to improve and increase accuracy of cost transfer requests and ensure appropriate approvals prior to cost transfer
- Timely department and SPA approvals

However, several control gaps were identified related to requirements and standards for review of award financials, timing of cost transfer requests, and justification of cost transfers.

A summary of observations is outlined below:

AREA	OPPORTUNITIES	RISK RATING
<i>Department Reviews of Sponsored Award Financials</i>	<ul style="list-style-type: none"> • Department Requirements for Reviews 	MEDIUM
<i>Governance of Cost Transfers</i>	<ul style="list-style-type: none"> • Timing of Cost Transfer Requests • Justification of Cost Transfers 	MEDIUM

Further details are outlined in the Detailed Observations section. Less significant issues were communicated to management.

Management Summary Response

Management agrees with the observations and recommendations and has developed action plans to be implemented on or before November 30, 2025.

Appendix A outlines the objectives, scope, methodology, stakeholder list, and audit team for the engagement.

Appendix B outlines the Risk Rating Classifications and Definitions.

The courtesy and cooperation extended by the personnel in SPA and the departments of Bioinformatics, Family Medicine, Internal Medicine, and Psychiatry are appreciated.

Natalie A. Ramello

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Vice President, Chief Institutional Compliance Officer & Interim Chief Audit Executive
Office of Institutional Compliance & Audit Services
May 20, 2025

DETAILED OBSERVATIONS

1. Department Reviews of Sponsored Award Financials

Departments lack formal procedures for the review of sponsored award financials, including defined frequency, roles, responsibilities, and methodology. Without guidelines to address financial reviews, there may be an increased risk of missed or delayed detection of errors or unallowable charges on sponsored awards, heightening the potential for noncompliance with relevant regulations and sponsor requirements.

MEDIUM

1.1 Department Requirements for Reviews	Recommendations	Management Action Plan
<p>Timely reviews of sponsored award financials by the departments are essential to identify and resolve errors or discrepancies, ensuring that funds are utilized in compliance with applicable regulations and sponsor requirements.</p> <p>Existing policies and procedures neither establish the required frequency for the departments to review sponsored award financials nor explicitly address the expectations of the review process. The policies and procedures do not clearly define roles, responsibilities, and methodology for reviewing award financials.</p> <p>Training materials reference “monthly monitoring” but this is not supported by policy or procedures.</p> <p>The lack of a formal policy and procedures regarding the frequency of financial reviews</p>	<p>The Office of the Provost should work with SPA, BRP, and AFS to define and develop consistent standards for reviewing award financials and implement a formal policy / procedure for the award recipient departments that includes the following:</p> <ul style="list-style-type: none"> • Minimum expected frequency to review (e.g., monthly) and guidelines for additional reviews as necessary. • Roles and responsibilities of individuals involved in the financial review process, including assigning specific duties to staff members and establishing accountability for conducting reviews. <p>Following the policy / procedure development, management should update other related policies and SOPs to reflect changes and enhance training programs for staff involved in the financial review</p>	<p>Action Plan Owners: Wade Radicioni Carol Walters</p> <p>Action Plan Executives: Cameron Slocum Dr. Megan Marks</p> <p>Due Date: 11/30/2025</p> <p><i>The Office of the Provost will work with SPA, BRP, and AFS management to:</i></p> <ol style="list-style-type: none"> 1. <i>Update policies and SOPs to include expectations for frequency of award financial reviews, and defined responsibilities / roles.</i> 2. <i>Review and revise Related Guidance Documents and SOPs to ensure alignment across all documents.</i> 3. <i>Socialize these updates through a variety of venues such as DA Quarterly</i>

<p>leads to inconsistent practices across departments. Interviews with selected department leaders revealed:</p> <ul style="list-style-type: none"> • 3 of 4 departments indicated that in general, award financials are reviewed monthly. Of these, 1 department indicated that award financials may be reviewed more frequently. • 1 of 4 departments indicated that in general, award financials are reviewed quarterly but noted that in some cases reviews may be less frequent than quarterly. <p>Sample testing performed for 30 sample cost transfers identified late transfers including the following:</p> <ul style="list-style-type: none"> • The average discovery time (i.e., time to identify whether a cost needs to be transferred) for 28 cost transfers was 152 days (with outliers). Two (2) cost transfers did not have a known discovery date. 	<p>process. Training should cover the new policy requirement(s), roles, and proper methodologies for reviewing award financials to ensure consistent understanding and implementation across departments.</p>	<p><i>Meeting, Research Roundup, and SPA Weekly Updates, while building out a self-paced training module to refer and refresh staff ad hoc.</i></p>
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2. Governance of Cost Transfers

SPA and departments receiving award funding do not have established standards to define requirements for the timing and justification of submitted sponsored award cost transfers. Without these requirements and oversight, there may be an increased risk of operational ineffectiveness and approval of unallowable costs, which compromises the integrity of the financial management process and potential for noncompliance with relevant regulations and sponsor requirements.

MEDIUM

2.1 Timing of Cost Transfer Requests	Recommendations	Management Action Plan
<p>Sponsored award cost transfers are expected to be submitted timely for review and approval to ensure no delays in processing and to comply with sponsor requirements.</p> <p>Current procedures do not define the requirements for the appropriate timing to submit cost transfer requests.</p> <p>The audit identified a discrepancy in the training materials provided to staff. One presentation stated that cost transfers must be requested within 90 days after the transaction, while another document specified that errors should be corrected within 90 days of discovery.</p> <p>In the review of 30 sample cost transfers, the following was noted:</p> <ul style="list-style-type: none"> 15 of 30 (50%) cost transfers were submitted over 90 days after the original transaction date. 	<p>The Office of the Provost, in collaboration with SPA management, should develop and implement a formal policy to define and enforce consistent standards for the timing requirements to submit cost transfer requests, including the following:</p> <ul style="list-style-type: none"> Standardized deadline to submit cost transfer requests, such as a 90-day limit from the original transaction date, to eliminate ambiguity. Transactions that go beyond this date due to delayed discovery should be subject to additional reviews and approvals by SPA. Requirements to justify late cost transfer requests, including specific criteria for acceptable explanations. System-driven controls should be used, when feasible, to require an explanation prior to submitting the cost transfer request. 	<p>Action Plan Owners: Wade Radicioni Carol Walters</p> <p>Action Plan Executives: Cameron Slocum Dr. Megan Marks</p> <p>Due Date: 11/30/2025</p> <p><i>The Office of the Provost and SPA management will:</i></p> <ol style="list-style-type: none"> <i>Review the current policy, build out additional responsibilities / roles, and clearly define timeline limits referencing the 90-day from transaction requirement.</i> <i>Review and revise related Guidance Documents and SOPs to ensure alignment across all documents.</i> <i>Collaborate with the IR PeopleSoft team to define requirements, develop and implement an escalation process, and</i>

<ul style="list-style-type: none"> • Among the 15 late submissions, 5 requests did not have a written explanation for the timing of the cost transfer requests. The remaining 10 requests included common reasons for the delays, including: <ul style="list-style-type: none"> ○ Discovered during final financial and/or progress reporting (3 transfers) ○ Delays or errors in routine financial reconciliations for the award (3 transfers) ○ Discovered during an audit (2 transfers) ○ Charges made to a departmental / discretionary account while awaiting the creation of the award account (2 transfers) 	<p>Following the policy development, management should enhance training programs for SPA and departmental staff to reinforce the new policy and standardized procedures.</p>	<p><i>ensure its documentation within the current electronic routing system.</i></p> <p>4. <i>Socialize these updates through a variety of venues such as DA Quarterly Meeting, Research Roundup, and SPA Weekly Updates, while building out a self-paced training module to refer and refresh staff ad hoc.</i></p>
2.2 Justification of Cost Transfers	Recommendations	Management Action Plan
<p>PIs and department staff are expected to provide rationale and supporting documentation for all cost transfers to ensure the transfers are appropriate and allowable based on compliance and sponsor requirements.</p> <p>There are currently no standardized requirements for PIs to justify cost transfers, including the rationale for the transfer and</p>	<p>Management should develop and implement standardized requirements for justifying cost transfers and required support, including the following:</p> <ul style="list-style-type: none"> • Clear guidelines on the rationale for the transfer and the allowable nature of expenses related to the new funding source. • Requirement to provide supporting documentation for the original 	<p>Action Plan Owners: Carol Walters Wade Radicioni</p> <p>Action Plan Executives: Dr. Megan Marks Cameron Slocum</p> <p>Due Date: 11/30/2025</p> <p><i>Management will:</i></p>

<p>the allowable nature of expenses related to the new funding source.</p> <ul style="list-style-type: none"> The cost transfer request forms are inconsistent between salary and non-salary cost transfers. There are no formal requirements to maintain supporting documentation of the original expense to substantiate cost transfer requests. <p>In our review of 30 sample cost transfers, we noted the following:</p> <ul style="list-style-type: none"> 2 cost transfers did not include a clear reason for why the cost was originally recorded on the wrong funding source. 3 cost transfers did not include a clear rationale for the cost transfer (i.e., why the cost needed to be moved to a new funding source). 4 cost transfers did not include sufficient explanation of how the cost is allocable to the destination funding source. 4 cost transfers did not include sufficient justification for the allowability of the cost per the destination award terms and conditions (i.e., confirmation that the cost is permissible). 	<p>expense to substantiate cost transfer requests.</p> <ul style="list-style-type: none"> When a portion of an original expense is being reallocated and transferred to a new sponsored funding source, require a detailed explanation with supporting documentation of the allocation methodology, including sponsor approval of cost sharing when applicable. Guidance to specify and provide examples of the level of detailed information required in cost transfer forms. <p>Management should redesign the cost transfer request forms for both salary and non-salary transfers to ensure all forms include specific requests for required information and detailed explanations (refer to <i>Appendix C</i> for leading practices).</p> <p>Following the definition of standardized requirements, management should conduct additional training sessions for staff involved in the cost transfer process to ensure they understand the new standardized requirements and importance of proper documentation and justification.</p>	<ol style="list-style-type: none"> <i>Enhance and clarify the current policy to provide additional guidance and requirements for the justification of transfers and defining the responsibilities and roles necessary to ensure proper completion through the electronic process.</i> <i>Review and revise related Guidance Documents and SOPs to ensure alignment across all documents.</i> <i>Collaborate with the IR PeopleSoft team to define requirements, develop and implement an escalation process, and ensure its documentation within the current electronic routing system.</i> <i>Socialize these updates through a variety of venues such as DA Quarterly Meeting, Research Roundup, and SPA Weekly Updates, while building out a self-paced training module to refer and refresh staff ad hoc.</i>
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<p>Furthermore, although supporting documentation was not required for cost transfer requests, additional follow-up discussions with the departments revealed that:</p> <ul style="list-style-type: none"> • For 1 cost transfer, supporting documentation for the original expense was not retained. • For 2 cost transfers, while the original expense documentation was available, there was no documentation to support transfer of a portion of the expense to a new funding source. 		
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Appendix A

Objectives, Scope, and Methodology:

The objective of the review was to assess processes and controls for sponsored award expenses, with an emphasis on the review and approval of cost transfer requests, to identify gaps and improvement opportunities related to award financial management.

The audit scope period included activities of SPA and four selected departments (Bioinformatics, Family Medicine, Internal Medicine, and Psychiatry) from 09/01/2023 to 08/31/2024. The review included sponsored award expenses policies and procedures, related trainings, and the process to request, review, and approve cost transfer requests. The review did not include the allowability of original transactions prior to the cost transfer request.

Our procedures included but were not limited to the following:

- Interviewed key personnel and reviewed relevant organizational policies.
- Examined personnel management processes including review of sponsored award financials, cost transfer requests, cost transfer review and approval workflows, and processing of cost transfers to move expenses to or from sponsored awards.
- Reviewed procedures, guidance documents, and training materials related to UTSW's current processes and controls for sponsored award expenditures and cost transfers.
- Conducted sample testing for 30 cost transfers across 12 awards from 4 sampled departments, including salary and non-salary costs, to evaluate the completion, comprehensiveness, accuracy, and timing of cost transfer requests, and workflows for review and approval of cost transfers.
- Performed benchmarking of cost transfer request forms compared to industry leading practices.

We conducted our engagement in conformance with the Institute of Internal Auditors' Global Internal Audit Standards™.

Executive Sponsors:

TBD, Chief Financial Officer

Key Stakeholders:

Nancy (Neetu) Agarwal, Department Administrator, Family Medicine
Kimberly Anderson, Financial Analyst, Bioinformatics

Prapti Buch, Manager, Financial Affairs, Psychiatry
Ray Griffis, Department Administrator, Bioinformatics
Joanna Han, Grants and Contracts Specialist Sr., Bioinformatics
Adrianna Harris, Program Coordinator, Emslie Lab, Psychiatry
Lauren Hoklas, Financial Analyst Sr, Family Medicine
Lance Holmes, Department Administrator, Bioinformatics
Traci Holmes, Manager, Research Programs, Brown Lab, Psychiatry
Laura Hunt, Financial Analysis Manager, Sponsored Programs Administration
Syann Lee, AD, Department Grant Administration, Internal Medicine
Megan Marks, PhD, Associate Vice President, Sponsored Programs Administration
Emily Mayer, Supervisor Grants Contracts, Internal Medicine
Amanda Mier, Financial Analysis Manager, Sponsored Programs Administration
Bunthoeun (Bun) Nhep, Supervisor, Accounting, Family Medicine
Nathan Nikirk, Department Administrator, Internal Medicine
Cari Norz, Department Administrator, Psychiatry
LaToya Sease, Lead Financial Analyst, Sponsored Programs Administration
Sherri Smith, Supervisor Grants Contracts, Internal Medicine
Carol Walters, Assistant Director, Compliance and Operations, Sponsored Programs Administration

Audit Team:

Natalie Ramello, Vice President, Chief Institutional Compliance Officer & Interim Chief Audit Executive
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Melissa Kong, Senior Manager, Engagement Lead, EY
Gabriela Kurek, Senior, Subject Matter Resource, EY
Alexa Martin, Manager, Engagement Manager, EY
Salman Shah, Partner, Subject Matter Resource, EY

Appendix B

Risk Classifications and Definitions

Each observation has been assigned a risk rating according to the perceived degree of risk that exists based upon the identified deficiency combined with the subsequent priority of action to be undertaken by management. The following chart is intended to provide information with respect to the applicable definitions, color-coded depictions, and terms utilized as part of our risk ranking process:

Degree of Risk & 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 UT Southwestern 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 UT Southwestern either as a whole or to a significant college / school / unit level. As such, immediate action is required by management 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 UT Southwestern either as a whole or to a college / school / unit level. As such, action is needed by management 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 UT Southwestern 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. 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 C

Sample Leading Practices for Cost Transfer Request Forms

UTSW may consider revising cost transfer request forms to avoid redundancies in questions, provide greater clarity on the type of information and level of detail required to satisfy each question, and align with industry leading practices. Sample leading practice questions for both non-salary and salary cost transfer request forms are included below.

Non-Salary Cost Transfer Request Form

Current Non-Salary Cost Transfer Request Form	Proposed Non-Salary Cost Transfer Request Form
<ol style="list-style-type: none"> 1. Why was this expense(s) originally recorded to the current COA from which it is now being transferred? 2. How does this expense(s) fulfill the purpose of the COA to which the expense(s) is being transferred? 3. Why is this expense(s) considered as allowable on the COA that the expense is being transferred to? 4. Why are you transferring the originally recorded expense to/from the proposed COA? 5. (If applicable): Why is expense being transferred >90 days after transaction was posted? 6. (If applicable): What corrective action has been taken to eliminate the need for cost transfer of this type in the future? 	<ol style="list-style-type: none"> 1. Why was this expense initially charged to the incorrect COA? 2. How does this expense benefit the project / COA to which it is being transferred? 3. Is the expense allowable, allocable, and reasonable for the project / COA to which this expense is being transferred? Please explain. <ul style="list-style-type: none"> • Yes/No with Comment Field, where a response of “No” will prevent the submission of the request and provide guidance to the submitter regarding cost principles, and direct them to reach out to SPA with questions 4. Is there any additional information or context that supports the need for the transfer? 5. (When applicable): Why is the expense being transferred >90 days after the original transaction was posted?

Salary Cost Transfer (Direct Retro) Request Form

Current Salary Cost Transfer (Direct Retro) Request Form	Proposed Salary Cost Transfer (Direct Retro) Request Form
<ol style="list-style-type: none"> 1. What is the benefit of transferring or reducing the expense charged to the original sourcing? 2. What is the benefit of transferring or increasing the allocation to the new sourcing(s)? 3. How are the charges allowable and allocable based on terms and conditions of the receiving award(s)? 	<ol style="list-style-type: none"> 1. Why was this salary expense initially charged to the incorrect COA? 2. How does this salary expense benefit the project / COA to which it is being transferred? 3. Is the expense allowable and allocable to the project / COA to which this expense is being transferred, per the terms of the award and institutional policies? <ul style="list-style-type: none"> • Yes/No with Comment Field, where a response of “No” will prevent the submission of the request and provide guidance to the submitter regarding cost principles, and direct them to reach out to SPA with questions 4. Is there any additional information or context that supports the need for the transfer? 5. (When applicable): Why is the expense being transferred >90 days after the original transaction was posted?

Appendix D

Detailed Sample Testing Results

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
(A) Requestor information (Name) is complete?	30	0	0
(B) Date of cost transfer request is complete?	30	0	0
(C) Date of discovery is complete?	30	0	0
(D) Dollar amount being transferred is complete?	30	0	0
(E) Original transaction date(s) is complete?	30	0	0
(F) Original transaction Chart of Accounts / combination code information is complete?	30	0	0
(G) Destination Chart of Accounts / combination code is complete?	30	0	0
(H) Reason for transfer, including circumstances that led to the need for transfer, is complete?	30	0	0
(I) Reason that cost was originally recorded on a different Chart of Accounts is complete?	26	2	2
<u>Exception Comments:</u> <ul style="list-style-type: none"> 2 of 30 cost transfer requests did not include a clear and sufficient reason for the cost originally being recorded on a different Chart of Accounts. In both cases, transfers related to a change in activity code, but charges remained on the same funding source. However, the explanation did not include information on why the expense was originally charged to the incorrect activity code. 2 of 30 cost transfers were forward-dated change funding requests; therefore, this attribute was not applicable. 			
(J) Information regarding allocability of expense to new COA is complete?	24	4	2
<u>Exception Comments:</u> <ul style="list-style-type: none"> 4 of 30 cost transfer requests did not include a clear and sufficient explanation of how the cost is allocable to the destination award. Of these, 2 cost transfers related to an expense that was being partially allocated to the destination funding source 			

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
<p><i>without clear justification for allocability to the destination funding source. The other 2 cost transfers related to a change in activity code without information on the allocability of the expense to the new activity code.</i></p> <ul style="list-style-type: none"> <i>2 of 30 cost transfers were forward-dated change funding requests; therefore, this attribute was not applicable.</i> 			
(K) Information regarding allowability of expense to new COA is complete?	24	4	2
<p><u>Exception Comments:</u></p> <ul style="list-style-type: none"> <i>4 of 30 cost transfer requests did not include clear and sufficient justification of allowability of the expense under the destination award's terms and conditions. Of these:</i> <ul style="list-style-type: none"> <i>3 non-salary cost transfer requests address the allocability of the expense to the destination funding source but do not include confirmation of allowability under the destination award terms and conditions.</i> <i>1 salary cost transfer request indicates only that the sponsor has "historically approved increases in PI effort," but does not confirm whether this specific increase / amount is allowable.</i> <i>2 of 30 cost transfers were forward-dated change funding requests; therefore, this attribute was not applicable.</i> 			
(L) Reason for transfer to/from proposed COA is complete?	25	3	2
<p><u>Exception Comments:</u></p> <ul style="list-style-type: none"> <i>3 of 30 cost transfer requests did not include clear and sufficient justification for transferring expenses from the original funding source. Of these:</i> <ul style="list-style-type: none"> <i>1 cost transfer request cited the reason as "to reflect efficiency analysis on the award." Upon further discussion with department personnel, they indicated that a portion of the expense was moved to a discretionary account to a sponsored award to cover costs, which was not clearly documented in the request form.</i> <i>2 cost transfer expenses were transferred between activity codes within the same funding source but lacked clear justification. Further discussions with the department indicated that the original transfers did not complete the approval cycle before the activity period ended, necessitating the move to the next activity code.</i> <i>2 of 30 cost transfers were forward-dated change funding requests; therefore, this attribute was not applicable.</i> 			

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
(M) Explanation for >90 days after posting date is complete?	10	5	15
<u>Exception Comments:</u> <ul style="list-style-type: none"> 15 of 30 cost transfer requests were submitted more than 90 days after the posting date of the original transaction. Among these, 5 requests lacked a clear and sufficient explanation for the delay. In all 5 cases, the forms did not adequately address this issue, as the responses to the relevant question were either blank (3 transfers) or insufficient (2 transfers). The remaining 10 requests provided common reasons for the delays, including: <ul style="list-style-type: none"> Discovered during final financial and/or progress reporting (3 transfers) Delays or errors in routine financial reconciliations for the award (3 transfers) Discovered during an audit (2 transfers) Charges made to a departmental / discretionary account while awaiting creation of the award account (2 transfers) 15 of 30 cost transfer requests were submitted within 90 days or less of the posting date of the original transaction. Therefore, this attribute was not applicable. 			
(N) Corrective action to prevent future transfer is complete?	10	5	15
<u>Exception Comments</u> <ul style="list-style-type: none"> 15 of 30 cost transfers were submitted over 90 days after the posting date of the original transaction. 5 of 15 cost transfers did not include a clear or sufficient corrective action to prevent future transfers over 90 days of the original transaction date. For all 5 transfers, the related field in the NSCT request form was blank. 			
(O) Transfer occurs within award dates?	27	3	0
<u>Exception Comments</u> <ul style="list-style-type: none"> 3 of 30 cost transfers occurred outside the award dates. Of these, 2 cost transfers included a note in the request form that the expense was identified while working on a final report for the award; 1 cost transfer did not include an explanation of timing. 			

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
(P) Supporting documentation is complete?	29	1	0
<u>Exception Comments</u> <ul style="list-style-type: none">1 of 30 cost transfers did not have sufficient supporting documentation to support the cost transfer request. For this cost transfer, a portion of a cloud computational resource was charged to the award, but no supporting documentation was provided to show how the amount was allocated.			
(Q) Documentation aligns to transfer?	27	2	1
<u>Exception Comments</u> <ul style="list-style-type: none">2 of 30 cost transfers did not have supporting documentation that aligned to the cost transfer amount. In all 3 cases, there was a discrepancy between the original transaction amount and the amount allocated / transferred to the award and project ID listed in the NSCT request form.<ul style="list-style-type: none">For 2 cost transfers, original invoices for design services reflect a different amount from the cost transfer. Upon review with the department, there is no additional documentation or context available to support why a smaller amount was transferred to this award.For 1 cost transfer, attribute was not applicable as supporting documentation was not complete, captured as an exception in Attribute P.			
(R) Days to discovery (from transaction date or pay period end date)	Of 28 cost transfers with known data for this attribute, the average number of days elapsed between original transaction date and date of discovery was 302 days (with outliers) and 152 days (without outliers) with a median of 136 days.		
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were future-dated change funding requests, which do not have dates of discovery.			

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
(S) Days to request transfer after discovery		Of 19 cost transfers with known data for this attribute, the average number of days elapsed between date of discovery and date of cost transfer request was 2 days (with outliers) and 0.6 days (without outliers) with a median of 0.	
<u>Exception Comments</u> <ul style="list-style-type: none"> • 2 cost transfers were future-dated change funding requests, which do not have dates of discovery. • 9 salary cost transfers do not have data for request date due to system reporting limitations. 			

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
(T) Evidence of department approval?	28	0	2
<u>Exception Comments</u> <ul style="list-style-type: none"> 2 cost transfers did not require department approval, as these were initiated directly by SPA on behalf of the department. 			
(U) Evidence of department approval prior to transfer?	28	0	2
<u>Exception Comments</u> <ul style="list-style-type: none"> 2 cost transfers did not require department approval, as these were initiated directly by SPA on behalf of the department. 			
(V) Department approver is authorized to approve?	28	0	2
<u>Exception Comments</u> <ul style="list-style-type: none"> 2 cost transfers did not require department approval, as these were initiated directly by SPA on behalf of the department. 			
(W) Timeline for department approval (days) from request date	Of 17 cost transfers with known data for this attribute, the average timeline for department approval from request date was 4 days (with outliers) and 2 days (without outliers) with a median of 2 days.		

Attribute	Yes (Attribute Met)	No (Attribute Not Met)	Not Applicable
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were future-dated change funding requests, which do not have dates of discovery or dates of request.9 salary cost transfers do not have data for request date due to system reporting limitations.2 cost transfers did not require department approval as these were initiated directly by SPA on behalf of the department.			
(X) Evidence of SPA approval?	26	0	4
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were initiated directly by SPA on behalf of the department.2 cost transfers involved future change funding, which do not require SPA approval.			
(Y) Evidence of department approval prior to transfer?	26	0	4
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were initiated directly by SPA on behalf of the department.2 cost transfers involved future change funding, which do not require SPA approval.			
(Z) SPA approver is authorized to approve?	26	0	4
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were initiated directly by SPA on behalf of the department.2 cost transfers involved future change funding, which do not require SPA approval.			
(AA) Timeline for SPA approval (days) from department approval date	Of 26 cost transfers with known data for this attribute, the average timeline between date of department approval and date of SPA Approval is 0.58 days (with outliers) and 0.48 days (without outliers) with a median of 0.		
<u>Exception Comments</u> <ul style="list-style-type: none">2 cost transfers were future-dated change funding requests, which do not have dates of discovery or dates of request.2 cost transfers did not require department approval as these were initiated directly by SPA on behalf of the department.			
(AB) Amount Requested aligns to Amount Transferred per GL?	30	0	0
(AC) COA Requested aligns to COA of Transfer per GL?	30	0	0