

**IOWA**

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# Quarterly Business Officers Meeting

**March 21, 2024**

# Today's Agenda

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- Change Management 5 Minute Tip
  - Blair Wagner
- Updates to Policies on Alcohol & Alcoholic Beverage Service
  - Eric Rossow
- Department of Education Section 117 Refresh
  - Wendy Beaver
- Residual Funds on Fee for Service & Fixed Price Agreements, DEO Job Codes, TDR Reconciliation
  - Maria Soliman
- Conflict of Interest Updates
  - Jan Waterhouse

Division of Student Life

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# Alcoholic Beverage Service Policy

**Campus updates**

March 21, 2024

# History

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- Role of Student Life
  - One liquor license for campus
    - Turning the liquor license on and off
  - University Housing & Dining and University Catering
    - The primary provider of alcoholic beverage service on campus
    - [V-26 – University Policy Manual](#)
- Parameters for events with alcohol
  - Not the sole purpose of an event
  - Events with student attendees
  - Alcohol harm reduction strategies
  - Protocols for events
    - Defined location, guest lists, event monitors, etc.

# Updates – Effective February 17, 2023

- Service in academic buildings
  - Deans may identify approved locations in partnership with University Catering – biennial modification process
    - <https://workflow.uiowa.edu/form/alcoholspace>
    - Will not submit additional ABS requests for events in these locations
    - May continue to submit request for additional locations – outside of those selected
  - University Catering maintains first right of refusal
    - Process with UI Risk Management, Insurance, and Loss Prevention related to external vendors, if University Catering is not available
- Definitions for outdoor event locations
  - Yes - terraces, patios, pavilions, etc.
  - No – lawns, tents, steps, etc.
  - Prohibited locations

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# Questions?

Thank you!

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Division of Sponsored Programs

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# Foreign Payment Reporting: HEA Section 117 and NSF

**Presentation for UI Business Officers**

**Wendy Beaver, Executive Director, Division of Sponsored Programs**

*March 21, 2024*



# Agenda

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- HEA Section 117 Reporting Requirements
- NSF Foreign Payment Reporting Requirements
- UI Reporting Units and Working Group
- Business Officer Responsibilities
- CY2024 Reporting Schedule

# HEA Section 117

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- U.S. Department of Education Section 117 [web page](#)
- Higher Education Act of 1965 (HEA) Section 117; 20 U.S.C. 1011(f)
  - Enacted by Congress in light of concerns about the growing financial relationship between U.S. universities and foreign sources. Congress balanced academic freedom and national security by mandating financial transparency through required reporting of
    - Contracts and gifts with a foreign source
    - Value of which is \$250,000 or more, alone or combined
    - Within a calendar year
- Universities must file disclosure reports by July 31 and January 31
  - Report on aggregate data for prior 6- or 12-month period, respectively

# HEA 117 Reportable Transactions

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## → Contracts include

- Sponsored research contracts and grants
- License fees/royalties for intellectual property and other licenses
- Tuition payments
- Fees/reimbursement for services provided

## → Gifts

- Deposited directly with the University
- Deposited with the UI Center for Advancement

→ Does not include payment *from* the University to a foreign source

# HEA 117 Foreign Source

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→ Foreign sources include

- Foreign government, including an agency of a foreign government
- Legal entity, governmental or otherwise, created solely under the laws of a foreign state or states
- Individual who is not a citizen or a national of the U.S. or a trust territory or protectorate thereof
- Agent, including subsidiary or affiliate of a foreign legal entity, acting on behalf of a foreign source

# HEA 117 Country of Attribution

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→ To determine the country of attribution for a source of payments

- For a natural person: Country of citizenship, or if unknown, the principal residence
- For a legal entity: Country of incorporation, or if unknown, the principal place of business
- Refer to the address of the contracting party, donor, or payor unless you have additional information to indicate the source of funds is different

# NSF Foreign Payment Reporting

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- New for CY2024 under the National Science Foundation (NSF) Proposal & Award Policies & Procedures Guide (PAPPG) (NSF-24-1; [VII.D.3](#))
- Applies to NSF direct recipient institutions of higher education, including related entities (e.g., UICA)
  - Annual report for the period July 1 through June 30
  - Financial support, the value of which is \$50,000 or more
  - Includes gifts and contracts received directly or indirectly from a foreign source associated with a foreign country of concern
  - Currently designated foreign countries of concern: China, Iran, North Korea, and Russia
    - [Definition from PAPPG Introduction Section D](#)

# UI Reporting Units and Working Group

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## → Division of Sponsored Programs

- UI Center for Advancement
- Grant Accounting Office
- UI Pharmaceuticals
- UI Research Foundation
- International Programs
- Billing
- Treasury
  - Hybridoma Bank (UI reports on data; not part of the working group)
- Business Office

## → Controller

## → Office of General Counsel

## → Student Financial Aid

# Business Officer Responsibilities

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- Notify Rachel McGuire and Wendy Beaver if you are aware of funding from foreign sources for units other than those identified on the previous slide
- Report gift funds through UICA or GAO (see next slide)
- Approve the [Workflow form](#) to document unit procedures for foreign payment reporting and designation of the lead and backup data stewards
- Contact DSP if there is a change to procedures or data stewards



# Receipt of Gift Funds

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- Receipt of Gift Funds; [Tracking Gift Accounts](#)
- While most gifts will go directly to the UI Center for Advancement, sometimes checks are sent directly to the UI department. If possible, checks received by the UI department should be directed to the UI Center for Advancement.
- Contact the [UI Center for Advancement](#) to determine if they are the appropriate recipient.
- If it is determined the check must be deposited directly to the university, contact the [UI Grant Accounting Office](#) with questions.

# CY2024 Reporting Schedule

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## → Jan. 2024

- Units reported their CY2023 data to DSP
- DSP entered aggregate UI data in the Dept. of Education portal

## → Late Spring or Early Summer 2024

- DSP will confirm unit procedures via the [Workflow form](#)
  - Specify Lead Data Steward and backup
  - Specify unit data collection and reporting procedures
  - WF form approval: Budget Officer, DSP, Controller, Office of General Counsel
  - Use the Workflow form to notify DSP of changes to personnel or procedures that happen during the year

## → July 2024

- Units report their data to DSP for the period Jan. 1 – June 30, 2024
- DSP enters aggregate UI data in the Dept. of Education portal for the period Jan. 1 – June 30, 2024\*
- DSP enters aggregate UI data in NSF Research.gov for the period July 1, 2023, - June 30, 2024\*

\*Reporting deadline: Prior to July 31, 2024

# Questions?

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→ Contact Wendy Beaver, Division of Sponsored Programs

- [wendy-beaver@uiowa.edu](mailto:wendy-beaver@uiowa.edu)
- 335-2122


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# Grant Accounting Office Updates

**Maria Soliman, Director**

March 21, 2024



# **Residual Policy on Fee for Service & Fixed Price Agreements**

# Why do we need this policy?

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- Ensure effort (salary) is applied accurately.
- Consistently apply research related costs across the institution.
- Proper documentation when significant balance exists.

# Key Points

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- **When does the policy apply?** If the balance at the end of the award is greater than 20% of the approved budget or more than \$25,000.
- **Signatures required:**
  - PI
  - DEO
  - Associate Dean for Research
- Justification and use of residual
- Transfer to a fund 240



# GAO

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- GAO is here to help during the close-out process
- Currently a paper form to be uploaded in workflow during award close-out.
- GAO is actively working to incorporate form into workflow



# DEO Job Code

# Does this effect faculty with research funding

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- Stipends for administrative appointment should be considered part of the Institutional Base Salary (IBS)
- Fund 500 and 510 should continue to be appointed as a percentage of the overall IBS.
- The federal government recognizes that teaching, research, service, and administration are often inextricably intermingled in an academic setting.
  - This is outline in Uniform Guidance (2CFR § 200.430)



# TDR Reconciliation

# Reminders

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- TDRs should be reconciled on a monthly basis
- Unreconciled TDRs are a red flag for auditors.
- May lead to cost transfers of expenses that are more than 90 days old which require additional review and scrutiny.
- **GAO:** Will send a spreadsheet to all business officers quarterly of all unreconciled TDRs.

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# Questions?

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[gao.fo.uiowa.edu](https://gao.fo.uiowa.edu)