QUARTERLY BUSINESS OFFICERS MEETING

DECEMBER 2022
TODAY’S AGENDA

I. Change Management 5 Minute Tip – Blair Wagner
II. HEA Section 117 Reporting – Wendy Beaver
III. Sales Tax Policy Update – Tom Peifer
IV. Online Accident Reporting – Camille Walters Gott & Melissa Miller
V. Research Topics: Cost Shares and Remote Work – Maria Soliman
VI. Service Center Reminder – Rachel McGuire
CHANGE MANAGEMENT 5 MINUTE TIP

BLAIR WAGNER, ORGANIZATIONAL CHANGE MANAGER
Most Resistant Groups

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Why Managers Resist Change

<table>
<thead>
<tr>
<th>Reasons</th>
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</thead>
<tbody>
<tr>
<td>1 - Organizational culture</td>
</tr>
<tr>
<td>2 - Lack of awareness and knowledge of the change</td>
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<tr>
<td>3 - Lack of buy-in</td>
</tr>
<tr>
<td>4 - Mis-alignment of project goals and personal incentives</td>
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<tr>
<td>5 - Lack of confidence in their own ability to manage people side of change</td>
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</tbody>
</table>
Organizational Culture

Risk-Averse Cultures:
• Past negative experience with change
• Groupism vs. organizational dedication
• Mistrust between departments and reporting levels

Cultures Devoid of Sponsorship:
• Leaders and direct supervisors fail to support managers
• Managers feel undermined
Agenda

- HEA Section 117 Reporting Requirements
- Internal Audit Recommendations and Response
- UI Reporting Units and Working Group
- Budget Officer Responsibilities
- Schedule for CY2022 Reporting and Audit Compliance
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
- Value of which is $250,000 or more, considered alone or in combination with other gifts or contracts from that foreign source
- 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
Reportable Transactions

→ 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
Foreign Source

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
Country of Attribution

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
Internal Audit –
Data Collection and Reporting

Audit Recommendation –
• Management should work with involved units and the Office of General Counsel to implement a process that reports based on when contracts are signed and ensure that units are reporting all required data elements in a timely manner to enable sufficient time for the Accounting Manager to properly review and submit the data into the DOE website.

Management’s Action Plan –
• Data collection procedures will describe the methodology used to value a contract. Appropriate adjustments to the reporting process will be made to ensure all units report data timely for entry into the DOE website. The new process will be communicated to those units involved in the process.
Internal Audit – Procedures Documentation

→ Audit Recommendation –
  • Management should document procedures from the point of data collection with responsible units through data reporting to the DOE website and ensure that the process can continue in the event of any involved individual's absence throughout the process.

→ Management’s Action Plan –
  • Management will document procedures for data collection, data aggregation by foreign source and data reporting to the DOE. Management will identify and engage additional staff to ensure there is adequate back-up coverage in all phases of the Section 117 data collection and reporting process.

→ Individuals Responsible –
  • Executive Director, Division of Sponsored Programs (Wendy Beaver); and
  • Assistant Vice President and University Controller, Finance & Operations (Rachel McGuire)

→ Target Date – March 2023
UI Reporting Units

Lead Units: Division of Sponsored Programs and Controller

Reporting Units/Working Group

- Division of Sponsored Programs
  - UI Center for Advancement
    - Grant Accounting Office
  - UI Pharmaceuticals
  - UI Research Foundation
  - International Programs
  - Billing
  - Treasury
    - Hybridoma Bank
  - Business Office
- Controller
- Office of General Counsel
- Student Financial Aid
Budget Officer Responsibilities

- Notify Rachel McGuire and Wendy Beaver if you are aware of funding from foreign sources for units other than those already identified.

- Report gift funds through UICA or GAO (see next slide).

- Review (view only) the Workflow form to document unit procedures for 117 data reporting and designation of the data steward and backup data steward.
  - Contact DSP if there is a change to procedures or data stewards.
Receipt of Gift Funds

→ 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. Please contact the UI Center for Advancement to determine if they are the recipient. If it is determined the gift should be deposited at the UI Center for Advancement, the deposit should be processed with the UI Center for Advancement gift deposit form: http://www.uifoundation.org/finance/wp-content/uploads/sites/51/2014/08/...

→ If it is determined that the check must be deposited directly to the university, the department is responsible for accurately identifying the funds as gift revenue by depositing it into a gift WhoKey (fund 520 or 525) and identifying the type of gift by assigning the appropriate gift revenue institutional account (4064, 4067, 4068, 4070, 4071, 4072 or 4073). The department is also responsible for attaching any correspondence from the donor and a copy of the check within the eDeposit application. Grant Accounting will use the documentation to provide the official university gift acknowledgement.
Reporting and Audit Schedule

➔ Jan. 13, 2023:
  • Units report their CY2022 data to DSP by Jan. 13, 2023

➔ Jan. 20, 2023:
  • Reporting units submit their procedure drafts in Workflow by Jan. 20, 2023

➔ Jan. 27, 2023:
  • DSP enters aggregate UI data in the Dept. of Education portal

➔ Feb. 10, 2023:
  • DSP and Controller review unit procedures and if needed return to units with comments by Feb. 10, 2023

➔ Feb. 17, 2023:
  • If applicable, reporting units revise and return procedures via Workflow by Feb. 17, 2023

➔ DSP and Controller approve final procedures
Questions?

• Contact

• Wendy Beaver, Division of Sponsored Programs
  • wendy-beaver@uiowa.edu

• Rachel McGuire, Controller
  • rachel-mcguire@uiowa.edu
SALES TAX POLICY UPDATE

TOM PEIFER, DIRECTOR OF TAX, CONTROLLER’S OFFICE, FINANCE & OPERATIONS
Chapter 10 – State Sales Tax on Goods and Services

(Amended 9/22/22)

Effective September 22, 2022, this policy has been revised. For individual changes, see the redlined version.

The university — as an agency or instrumentality of the State of Iowa as provided by Iowa Code 423.3(31) — is exempt from paying Iowa sales tax on purchases used for public purposes. The university is exempt from collecting Iowa sales tax on sales to its customers located in Iowa where the entire profits from those sales are expended for educational or charitable purposes as provided by Iowa Code 423.3(78) and Iowa Administrative Code [701]17.1(6). This exemption does not apply to ticket sales for athletic events, which are specifically taxable by the Iowa Code regardless of how the proceeds are expended.
Online Accident Reporting
Office of Risk Management, Insurance, and Loss Prevention
Camille Walters Gott and Melissa Miller
December 15, 2022
Agenda

• History of Vehicle Accident Reporting
• Development of the Online Vehicle Accident Report
• Vehicle Accident Process
• Summary
Vehicle Accident Claims

*Estimated claim costs

- FY19: 164 Claims (Auto Physical Damage: $80,000, Auto Liability: $25,000)
- FY20: 167 Claims (Auto Physical Damage: $80,000, Auto Liability: $25,000)
- FY21: 49 Claims (Auto Physical Damage: $80,000, Auto Liability: $25,000)
- FY22: 19 Claims (Auto Physical Damage: $80,000, Auto Liability: $25,000)

Iowa Department of Risk Management
Online Vehicle Accident Reporting
Development of Online Vehicle Accident Reporting

- Paper Vehicle Accident Report (VAR)
  - Created 20+ Years Ago

**OLD PROCESS**

- Driver completes the paper VAR
- Driver sends paper VAR to Supervisor
- Supervisor reviews and signs paper VAR
- Paper VAR is campus mailed to Fleet Services
- Fleet Services processes and sends to Risk Management
- Risk Management processes the claim

**NEW PROCESS**

- Driver completes Online Vehicle Accident Report and uploads photos
- Risk Management receives report and photos electronically
- Risk Management notifies Fleet Services and Driver’s HR Rep and Supervisor via email
- Risk Management processes the claim
Vehicle Accident Process

**Step 1**
Gather Information at the Scene

**Step 2**
Report Accident

**Step 3**
Risk Management Process the Claim
At the Scene

- Call 9-1-1 or local police, if applicable

- When the scene is safe:
  - UI Vehicle Accident Information Form (Obtain Other Party Information)
  - Take photos of the scene including vehicle/property damage

- Report all accidents to Risk Management immediately if anyone is injured, or within 48 hours/2 business days if there is vehicle or property damage

**UI Vehicle Accident Information Form**

*If you are in an accident, please call 911 or the local police department*

Please Report all accidents to Risk Management via Online Vehicle Accident Report immediately if anyone is injured, or within 48 hours/2 business days if only vehicle or property is damaged

How to access the Online Vehicle Accident Report

**Employees:**
- Go to Employee Self-Service
  - [http://hr.iowaboutique.iu.edu](http://hr.iowaboutique.iu.edu)
  - Select "General Systems and Tools"
  - Click on "Vehicle Accident Report"

**Students:**
- Go to MyUI
  - [https://myui.uiowa.edu/](https://myui.uiowa.edu/)
  - Select "Student Information"
  - Click on "My Parking: Vehicle Accident Report"

**Information to Collect at the Scene**

<table>
<thead>
<tr>
<th>Vehicle Information</th>
<th>Other Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Driver's Name</td>
<td>Vehicle Make</td>
</tr>
<tr>
<td>Phone Number</td>
<td>Vehicle Model</td>
</tr>
<tr>
<td>Vehicle Owner’s Name</td>
<td>Vehicle VIN</td>
</tr>
<tr>
<td>Vehicle Owner’s Phone #</td>
<td>Insurance Company</td>
</tr>
<tr>
<td>License Plate Number</td>
<td>Insurance Policy Number</td>
</tr>
<tr>
<td>Vehicle Year</td>
<td># of Occupants</td>
</tr>
</tbody>
</table>

**Injury Information, If Applicable**

<table>
<thead>
<tr>
<th>Injured Party’s Name</th>
<th>Police Information, If Applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Injured Party's Phone #</td>
<td>Police Department</td>
</tr>
<tr>
<td>Description of Injury</td>
<td>Officer Name</td>
</tr>
<tr>
<td>Case #</td>
<td></td>
</tr>
</tbody>
</table>

**Non-Vehicle Property Damage Information, If Applicable**

<table>
<thead>
<tr>
<th>Property Owner’s Name</th>
<th>Property Owner’s Phone #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Owner’s Email Address</td>
<td>Property Owner’s Address</td>
</tr>
</tbody>
</table>

TAKES PHOTOS OF THE SCENE, INCLUDING VEHICLE/PROPERTY DAMAGE TO UPLOAD WITH ONLINE ACCIDENT REPORT.
How to Access the Online Vehicle Accident Report

Employees and Student Employees
http://hris.uiowa.edu/

1. Go to Employee Self-Service
2. Click on “General Systems & Tools”
3. Under “UI Systems” selected “Vehicle Accident Reporting
How to Access the Online Vehicle Accident Report

Students

https://myui.uiowa.edu/my-ui/home.page

1. Go to MyUI
2. Click on “Student Information”
3. Under the “MY UIOWA” Section select “My Parking – University Vehicle Accident Reporting” Link
# Reporting the Accident Online

## Reporter Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hawk ID</td>
<td></td>
</tr>
<tr>
<td>First Name</td>
<td></td>
</tr>
<tr>
<td>Last Name</td>
<td></td>
</tr>
<tr>
<td>Phone</td>
<td>e.g. (319) 123-1234</td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>

## When and Where Did Incident Occur

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Incident</td>
<td></td>
</tr>
<tr>
<td>Time of Incident</td>
<td></td>
</tr>
</tbody>
</table>

## What is the street address/intersection/campus location closest to where the incident occurred?

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus Incident Location</td>
<td></td>
</tr>
<tr>
<td>Incident Street</td>
<td></td>
</tr>
<tr>
<td>Incident City</td>
<td></td>
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<tr>
<td>Incident State</td>
<td></td>
</tr>
<tr>
<td>Incident Zip</td>
<td></td>
</tr>
</tbody>
</table>
Reporting the Accident Online

Police and Damage Description

Police Information
Were the police notified? *

Additional Information
Please describe what happened when the incident occurred. Please be as specific as possible. *
I was driving the University van and hit a pole.

Please provide a description of the vehicle damage, if applicable.

Was Someone Injured? *

Please attach a copy of the Police Report/Exchange of Information, if available when you complete the incident.
Reporting the Accident Online

Property Damage and Vehicle Type

Non-Vehicle Property Damage Information

Was there damage to property, not including vehicle? [No]

Type of Accidents

- [ ] Was a University vehicle involved? How many University vehicles were involved? [1]
- [ ] Was a UIHC Valeted vehicle involved?
- [ ] Was a Non-University vehicles were involved? How many Non-University vehicles were involved? [1]

Are you ready to proceed and provide the information for the vehicles involved? By selecting NEXT, you will not be able come back and edit the information above.
# Reporting the Accident Online

## UI Driver and Vehicle Information

<table>
<thead>
<tr>
<th>UI Driver Vehicle Information</th>
<th>Hawk ID *</th>
<th>UI Driver First Name *</th>
<th>UI Driver Last Name *</th>
<th>UI Driver Phone *</th>
<th>UI Driver Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Was the vehicle being driven? * Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are you the University Driver? * No</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>License Plate *</td>
<td></td>
<td></td>
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<tr>
<td>Year</td>
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<tr>
<td>Make *</td>
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<tr>
<td>Model *</td>
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<td></td>
</tr>
<tr>
<td>VIN</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Is this a University Vanpool vehicle?</td>
<td></td>
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<tr>
<td>How many people were in the vehicle, including yourself?</td>
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</tr>
</tbody>
</table>

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**IOWA**

Online Vehicle Accident Reporting – Department of Risk Management
Reporting the Accident Online

Other Driver and Vehicle Information

Was the vehicle being driven? Yes
Is the Vehicle Driver also the Vehicle Owner? No
License Plate
Year
Make
Model
VIN
Vehicle Driver First Name
Vehicle Driver Last Name
Vehicle Driver Phone
  e.g. (319) 123-1234
Vehicle Driver Email
Owner First Name
Owner Last Name
Owner Phone
  e.g. (319) 123-1234
Owner Email
Owner Insurance Carrier
Owner Insurance Policy
Owner Insurance Phone Number
  e.g. (319) 123-1234
How many people were in the vehicle?
Reporting the Accident Online

Uploading Photos

Please upload incident photos, police report and any relevant incident documents. Only upload to #1 below. (You do not need to upload multiple times to #2, #3, etc.)

#1 2023-0190 on 11/01/2022

No files uploaded.

I'm Done or click here to log out.
Next Steps after the Online Vehicle Accident Report is Submitted:

1. Risk Management notifies the HR Rep and Supervisor
2. Risk Management notifies Fleet Services
   - Fleet Services follows their process for coordinating vehicle repairs with the department.
3. Risk Management processes the claim
Summary

- Paper Vehicle Accident Report -> Online Vehicle Accident Reporting
  - UI Vehicle Accident Information Form

- Online Vehicle Accident Reporting
  - Access via Employee Self-Service or MyUI
  - Ability to upload photos
  - Development of efficient and timely reporting
  - Simplified vehicle accident reporting for UI Drivers
Questions?

Risk Management
risk-management@uiowa.edu
https://riskmanagement.fo.uiowa.edu/
319-335-0010

Camile Walters Gott
camille-walters@uiowa.edu
319-335-5357

Melissa Miller
melissa-miller-1@uiowa.edu
319-467-1327
Research Topics: Cost Share and Remote Work

Maria Soliman, Director of Grant Accounting
December 15, 2022
Topics for Today

→ Cost share
→ Travel for remote teammates
→ Reminders
Cost Share

→ Types of Cost share
   • Mandatory
   • Voluntary committed
   • Voluntary uncommitted

→ Observations
   • Committed effort showing as cost share
     • Budgeted effort should not be relocated to a cost share account
   • Salaries should be charged to the grant in a similar manner to the approved budget.
Travel for Remote Employee

→ UI currently does not have a policy related to paying for remote teammates to travel to campus.
→ OVPR is working to develop a policy related to research.
→ Until a policy is developed, there is not a consistent manner to treat these type of costs, therefore they should not be charged to fund 500/510.
Reminders from GAO

→ Monitoring
  • Deficits are red flags for auditors

→ Universal Closeout Workbooks (UCW)
  • Timely response is needed
  • Federal sponsors have started to withhold funding at an institutional level for late reports (includes technical reports)

→ Cost transfers
  • Submit timely
  • Late cost transfers may be denied

→ Last 90 days of an award
  • Purchase of supplies and related items will likely be denied during this period.

→ Cost transfers over 90 days need to have a strong justification.
SERVICE CENTER PROCESS REMINDER

RACHEL MCGUIRE, ASSISTANT VICE PRESIDENT & UNIVERSITY CONTROLLER
Service Center Process Reminder

• Responsibility to review and approve the billing rates charged by service centers annually

• Financial Analysis team performs review and oversight based on federal guidelines and provides resources
  - [https://fa.fo.uiowa.edu/service-center-policy/establishing-billing-rates](https://fa.fo.uiowa.edu/service-center-policy/establishing-billing-rates)

• Reminder based on internal audit review