



# AUDIT AND ADVISORY SERVICES

Alignment of Access, Administrative Roles and  
Responsibilities, Authority, and Accountability for  
Research Administration – Post Campus Shared  
Services Implementation

Audit

Project No. 15-662

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November 20, 2015

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Executive Vice Chancellor and Provost Steele and Vice Chancellors McKee and Wilton:

We have completed our audit of the alignment of access, administrative roles and responsibilities, authority, and accountability for research administration in the post Campus Shared Services (CSS) implementation per our annual service plan in accordance with the Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing* and the University of California Internal Audit Charter.

Our observations with management action plans are expounded upon in the accompanying report. Please destroy all copies of draft reports and related documents. Thank you to the staff of CSS-Research Administration, Sponsored Projects Office, Contracts and Grants Accounting, and the Industry Alliance Office for their cooperative efforts throughout the audit process. Please do not hesitate to call on Audit and Advisory Services if we can be of further assistance in this or other matters.

Respectfully reported,

Wanda Lynn Riley  
Chief Audit Executive

cc: Associate Vice Chancellor Rosemarie Rae  
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Assistant Vice Chancellor and Controller Delphine Regalia  
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**University of California, Berkeley**  
**Audit and Advisory Services**  
**Alignment of Access, Administrative Roles and Responsibilities, Authority, and**  
**Accountability for Research Administration – Post Campus Shared Services**  
**Implementation**

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# OVERVIEW

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## Executive Summary

The purpose of the audit was to determine whether administrative roles and responsibilities, authority, accountability and system access are aligned post Campus Shared Services Research Administration (CSS-RA) implementation to facilitate adequate support of the research administration mission of the campus.

Since the opening of Campus Shared Services (CSS) and the migration of units in several cohorts between 2013 and 2015 to being supported by CSS, CSS-RA has worked closely with central units such as the Sponsored Projects Office (SPO), Contracts and Grants Accounting (CGA), and the Industry Alliance Office (IAO) as well as individual schools and colleges to define standard processes related to various parts of the lifecycle of sponsored research projects. We note, as we have in other recent audits, that the process of rationalizing, standardizing, and optimizing is a work in progress across CSS functions.

CSS-RA has completed documenting the fundamental processes in the lifecycle of a sponsored project. Process maps have been updated as of February 2015 and responsibility assignment (RACI) matrices are being used to define and document the task and duties that exist among the stakeholders in the research administration life cycle.

Based upon our audit fieldwork, we observed that fundamental roles and responsibilities along the lifecycle of a sponsored research project have been assigned between SPO, CGA, CSS-RA, IAO, individual units, and the principal investigator (PI) in the lifecycle diagrams, process maps, and RACI matrices. We believe that the employment of RACI matrices is a positive step in the rationalization, optimization, and standardization of business processes related to research administration across the campus. However, we observed opportunities to improve both current process maps and RACI matrices.

- Process maps can be improved to communicate key process objectives and risks and internal control activities and other risk mitigation steps and to document the roles and responsibilities of other campus units besides CGA, CSS, and SPO to help achieve overall process objectives.
- RACI matrices can be improved by further delineating the roles and responsibilities between different levels within CSS-RA including research administrator, supervisor, and manager across the nine service teams. Further delineation of roles and responsibilities may be helpful for clients and stakeholders to understand review, approval, monitoring, and oversight roles within CSS-RA. They can also be revised to clarify accountability for certain tasks that are currently jointly assigned to PIs and research administrators (RAs). Inadvertent delays in performance of tasks are more probable when the responsibility and accountability for tasks are not adequately distinguished and separated.

## **Source and Purpose of the Audit**

The purpose of the audit was to determine whether administrative roles and responsibilities, authority, and accountability and system access are aligned post CSS-RA implementation to facilitate adequate support of the research administration mission of the campus.

## **Scope of the Audit**

The scope of the audit included a review of the definition, communication, and documentation of roles, responsibilities, access, and authority to support the campus research administration mission. Specific areas reviewed included

- Documentation to support the communication and definition of roles responsibilities, authority, and access across multiple research administration stakeholders.
- Discussion with research administration stakeholders to obtain insight regarding alignment and consensus about roles and responsibilities.
- Review of report documenting the faculty perspective on the research administration services provided in the post CSS-RA implementation environment.

## **Background Information**

As we have noted in other recent audits, simplifying and standardizing certain common administrative tasks is one of the key objectives of CSS. CSS-RA is one of four components of CSS. CSS-RA supports the research administration needs of a significant portion of the campus. Approximately 1330 faculty and principal investigators are supported by CSS-RA's 103 research administrators. The campus is estimated to have received approximately \$738.5 million in research contracts and grants during the 2013/14 fiscal year. Federally sponsored funds comprise approximately 66 percent of all research contracts and grants funds awarded to the campus. SPO along with CGA and IAO play pivotal roles in the life cycle of a sponsored award. Together with CSS-RA, these entities facilitate the management of the research administration functions of the university.

Since the opening of CSS and the migration of units in several cohorts between 2013 and 2015 to being supported by CSS, CSS-RA has worked closely with central units such as the SPO, CGA, and IAO, as well as individual schools and colleges, to define standard processes related to various parts of the lifecycle of sponsored research projects. We note, as we have in other recent audits, that the process of rationalizing, standardizing, and optimizing is a work in progress across CSS functions.

CSS-RA has completed documenting the fundamental processes in the lifecycle of a sponsored project. Process maps have been updated as of February 2015 and RACI matrices are being used to define and document the tasks and duties that exist among the stakeholders in the research administration circle. RACI matrices describe the participation of various roles in completing tasks or deliverables. RACI is an acronym derived from the four key roles: responsible, accountable, consulted, and informed.

## Summary Conclusion

Based upon our audit fieldwork, we observed that fundamental roles and responsibilities along the lifecycle of a sponsored research project have been assigned between SPO, CGA, CSS-RA, IAO, individual units, and the principal investigator (PI) in the lifecycle diagrams, process maps, and RACI matrices.

CSS-RA has employed RACI matrices to complement business process maps and lifecycle diagrams for key processes related to the pre-award, post-award, and closeout phases. RACI matrices describe the participation of various roles in completing tasks or deliverables.

We believe that the employment of RACI matrices is a positive step in the rationalization, optimization, and standardization of business processes related to research administration across the campus. However, we observed opportunities to improve both current process maps and RACI matrices.

- Process maps can be improved to communicate key process objectives and risks and internal control activities and other risk mitigation steps and to document the roles and responsibilities of other campus units besides CGA, CSS, and SPO to help achieve overall process objectives.
- RACI matrices can be improved by further delineating the roles and responsibilities between different levels within CSS-RA including research administrator, supervisor, and manager across the nine service teams. Further delineation of roles and responsibilities may be helpful for clients and stakeholders to understand review, approval, monitoring, and oversight roles within CSS-RA. They can also be revised to clarify accountability for certain tasks that are currently jointly assigned to PIs and RAs. Inadvertent delays in performance of tasks are more probable when the responsibility and accountability for tasks are not adequately distinguished and separated.

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## **SUMMARY OF OBSERVATIONS & MANAGEMENT RESPONSE AND ACTION PLAN**

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### **Process Map Objectives and Control Activities**

We have reviewed business process maps related to the pre-award, post-award, and closeout phases that were published on the CSS-RA website as of March 2015. We also conducted interviews with CSS-RA, SPO and CGA management. We observed that fundamental roles and responsibilities along the lifecycle of a sponsored research project have been assigned between SPO, CGA, CSS-RA, IAO, individual academic units, and the PI in the lifecycle diagrams, RACI matrices, and process maps.

We observed an opportunity to improve current process maps by defining key process objectives and risks. Currently the process maps focus on describing assigned activities, but not necessarily overall process objectives, the risks associated with each activity and how internal controls are incorporated at particular points in the process to help ensure that risks are mitigated and process objectives are met.

For example, in the version of the Award Closeout process map we reviewed, CSS-RA is listed as being responsible for “Review [of] Financial Closeout Report with PI.” Although the description may be factually accurate, we believe it would be helpful to incorporate additional description either in the process map or an accompanying narrative to further delineate what topics are included in the review to better ensure that key objectives are met (i.e., payroll charges appear reasonable, all allocable expenses are charged, non-allowable charges are excluded, etc.) and evidence of such a control activity is obtained (i.e., the RA obtains affirmative approval from the PI of the closeout report).

In addition, some business processes related to the lifecycle of research administration have significant roles and responsibilities for other campus units beyond SPO, CSS-RA, and CGA. For example, coordination between CSS-RA and Equipment Management is necessary to ensure that equipment and assets purchased are inventoried in the Berkeley Equipment Tracking System (BETS) and title is appropriately vested during and after the project.

Although the current state of the process maps provide the reader with an understanding of the key activities for SPO, CGA, and CSS in the business process, they could be enhanced in future versions to communicate process objectives and risks and internal control activities and other risk mitigation steps and to document the roles and responsibilities of other campus units to help achieve overall process objectives.

### **Management Response and Action Plan**

CGA, SPO, and CSS-RA agree with the observation. CGA, SPO, and CSS-RA jointly agree to form a working group to augment existing research administration process documentation by considering the development of guiding principles related to research administration, a glossary

of standard terminology, a pilot set of process narratives, risk-control matrices, and process maps. Management expects to have the pilot set of documentation by October 1, 2016.

### **Responsibility Assignment Matrices**

CSS-RA has employed RACI matrices to complement business process maps and lifecycle diagrams for key processes related to the pre-award, post-award, and closeout phases. RACI matrices describe the participation of various roles in completing tasks or deliverables. RACI is an acronym derived from the four key roles: responsible, accountable, consulted, and informed. For example, with respect to award closeout, the RACI matrix states that the PI has responsibility (R) and accountability (A) for completing the final technical report whereas the sponsor has responsibility (R) and accountability (A) for accepting final financial and technical reports.

In reviewing the RACI matrices related to research administration, we noted the following two observations:

- As currently employed, the RACI documents mainly delineate roles between SPO, CGA, PI, sponsor and CSS-RA. Within CSS-RA, there are likely further delineation of roles – specifically with respect to the different levels of research administrator, contracts and grants (C&G) supervisor, and C&G manager across the nine service teams. Further delineation of roles and responsibilities may be helpful for clients and stakeholders to understand review, approval, monitoring, and oversight roles within CSS-RA.
- Certain tasks on the RACI matrices which assigned both accountability and responsibility to a party (Party A) were similar to other tasks which assigned both accountability and responsibility to another party (Party B). For a example, in the Award Closeout RACI matrix, “Closeout strategy exchange with RA” is assigned to the PI with both “accountable” and “responsible” roles and the CSS-RA has a “consulted” role. However the next line in the matrix, “Closeout strategy exchange with PI” is assigned to CSS-RA with both “accountable” and “responsible” roles and the PI has a “consulted” role. These two tasks appear to reference each other in a circular manner – making it difficult to determine who is ultimately accountable and responsible or if it is truly a shared responsibility.

We believe that the employment of RACI matrices is a positive step in the rationalization, optimization, and standardization of business processes related to research administration across the campus. However, enhancements to address the two observations above would further promote greater understanding of roles and responsibilities and reduce the risk of confusion about what individual stakeholders have responsibility for.

### **Management Response and Action Plan**

CSS RA continues to document the fundamental process of research administration as it relates to CSS RA operations.

We appreciate the concurrence by the audit team "that the employment of RACI matrices is a positive step in rationalization, optimization and standardization of business processes"



especially for CSS RA operations. With respect to the two observations, we will revise our current processes to better delineate between the roles especially amongst our levels of RAs and across our nine teams. We will be reviewing the current posted processes for the specific recommendations and update for CSS RA use by January 1, 2016.

We agree that there is a need to work with all CSS units and central units including SPO, IAO and CGA to document the end-to-end research administration enterprise process. Delineating between central unit responsibilities will need to be coordinated at a central level. However, we look forward to participating in a campus-wide process and are open collaborating on the formation and use of standard formats.

CSS-RA supports promoting a greater understanding of roles and responsibilities to increase communications and reduce the risk of confusion.