

Research Accounts Bulletin

FINANCE
DIVISION
UAS

September 2024

- [Internal Audit Update](#)
- [Pre-Award Email](#)

- [CPD](#)
- [EC Team](#)

- [Research Accounts Structure](#)
- [US Federal Funding](#)

Internal Audit Update

The Internal Audit of Post-Award Research has recently completed for 2023/24, and the overall result was positive, noting that *“the University has robust policies, processes, and guidance in place around its post-award financial management activity”*.

However, there were obviously still some areas presenting a challenge, and requiring improvement, to enable us to fully meet the expectations of our research funders. These include:

- 1) A Medium Risk finding for *“No standardised approach across the University or within the departments to ensure that funder terms and conditions are reviewed and understood at project award stage”*.

Research Accounts and Research Services are working closely together to ensure that these communications are effective. There is currently a program in place to procure a new system for research administration which will greatly aid this. Also, an email is sent to both the PI and Department, attaching and making them aware of funder Terms and & Conditions, and highlighting anything unusual/concerning before signing the award letter.

- 2) A Medium Risk finding for *“The completion, monitoring and storing of timesheets is inefficient and inconsistent”*.

This is an identified area of risk for the University, and there is an ongoing program in process to establish the preferred solution to be used. It is clear that a single, unified timesheet system is now a necessity in the eyes of many of our research funders.

- 3) A Low Risk Finding for *“Review and approval of expenditure for compliance with funder terms and conditions, and with the University Financial Regulations, is not implemented consistently”*

We need to ensure that budget-holders and expense approvers are aware both of their responsibilities, and of the requirements of the Expenses Policy.

- 4) A Low Risk finding for *“Incorrect use of expenditure categories on Oracle”*

This is often an issue in ensuring accurate reporting of our costs, and guidance on expenditure categorisation will be reviewed and communications improved regarding this point.



Pre-Award Email Address

The Departmental Projects email address (dept.projects@admin.ox.ac.uk), which was previously also used for pre-award requests and queries, is not to be used for this purpose going forward.

Please could all future communications on this matter be directed only to research.accounts@admin.ox.ac.uk, where they will be dealt with as swiftly as possible.



Concordat and Charter for the Career Development of Researchers

Please be aware that the Charter for the Career Development of Researchers will be published in the Staff Handbook in October this year. The Charter is a concise version of Oxford's [Concordat for the Career Development of Researchers Action Plan: 2022-2025](#), which was created after Oxford signed the national [Researcher Development Concordat](#).

One of the commitments that the University has made to researchers as a Concordat signatory is to ***‘Ensure that all researchers are able to benefit from the availability of at least ten days professional development (pro rata) per year’***.

Most researchers will already be undertaking professional development in their current role and most major funders are also signatories to the national [Researcher Development Concordat](#).

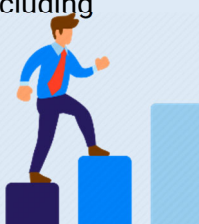
The Research Funding & Contracts Team, Research Services, is undertaking a project to identify which major funders will not fund researcher salaries for professional development time. In the meantime, please note the actions below.

Actions:

- Please be aware that you may receive enquiries about funders and professional development time for researchers.
- You may need to review a funder's terms and conditions on professional development time for researchers or enquire directly with the funder to check what can be claimed.
- If you identify a funder or scheme that explicitly does not fund the salary for a researcher to take professional development time, please email the Research Funding & Contracts Team (katie.price@admin.ox.ac.uk).
- If you have any local documentation, webpages or training where this information should be included, please prepare to update your materials when the charter is published.
- Please share this information with colleagues who may be impacted and keep an eye out for more information, including FAQs.

Questions:

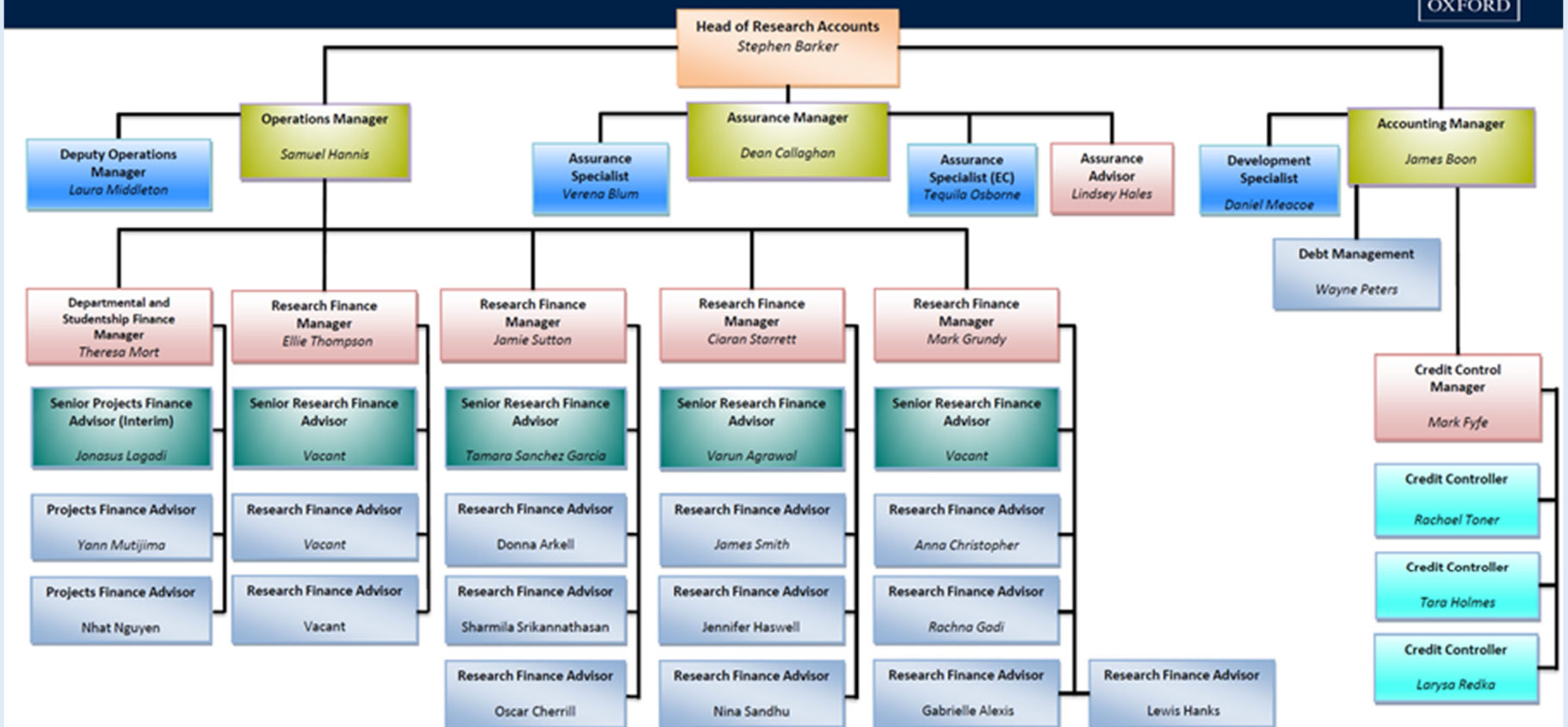
- For questions regarding assurance, please contact dean.callaghan@admin.ox.ac.uk.
- For questions regarding funding & contracts, please contact katie.price@admin.ox.ac.uk.
- For Concordat or Charter-related questions, please contact researcherhub@admin.ox.ac.uk.



Research Accounts Structure

Following a successful period of ongoing recruitment and restructure, partially as a result of the outcomes of the recent Research Management Service Review, as of 01-October-2024 the structure of the full Research Accounts Team will be as below – a PDF copy of this is also attached for your reference.

Research Accounts Structure



There remains *some* outstanding recruitment to take place through January 2025, but we feel that this format will put us in a stronger position to provide a quality service in future.

EC Team

You will no doubt note that, as a result of the above restructure, the dedicated EC Reporting Team is no more; all EC queries will now be dealt with in the same fashion as any other queries by the Operations Team.



Please can all EC enquiries now be addressed to your usual Research Accounts contact for your department in the first instance. However, please do continue to use the euressacc@admin.ox.ac.uk address as the generic email address for all EC queries – these will then be routed to your particular departmental contact.

US Federal Funding Guidance

Our US Federal Research Funders are now paying particular attention to both costs transfers and the timeliness of evidence at audit – essentially, they are now strongly enforcing a pre-existing requirement.



Please ensure that any transfers/journals are completed within 90 days of the error occurring (*not* within being discovered), and that a full explanation of both the error and the correction is held on file for audit.

- The evidence (of both the error itself, and the authorisation of the transfer/journal to correct it) needs to be contemporaneous, not established at audit – please ensure it is saved when the error is discovered and corrected.
- “Correcting error” is not a good enough explanation – they need to know why it happened, how we discovered it, and what has been done to correct it.

Also note that when collating items across multiple projects in order to make a bulk purchase (e.g. for costs savings) we must record how the cost split between the projects was derived, including the basis for the calculation. This may be better achieved with a separate Purchase Order per project.

Finally, when claiming internal facilities costs, there must be a usage log available – this needs to be based upon actual usage, not estimates or percentages.

For previous issues, please go to the [Research Accounts Bulletin archive](#) (this can be viewed from within the University only).

For contributions or comments, please contact Dean Callaghan, Assurance Manager, at dean.callaghan@admin.ox.ac.uk.