

**University of California
SAS 112 Key Controls Documentation**

Campus: UCSF

Area	C. – Cash Management (A-133 Audit)	
Key Control	Drawdowns and Reconciliation of Total Award	
Risk	Federal awarding agencies could withhold cash payments, suspend or terminated the current award, or withhold further awards to the recipient. (OMB A-110 C62)	
Control Objective	To provide reasonable assurance that the time between the transfer of funds from the Treasury and their disbursement are minimized for both the prime and the sub-recipient.	
Department or group with primary responsibility	Extramural Funds (EMF)	
Roles, Responsibilities and Accountability		
<i>(Who performs the control)</i> Extramural Funds Principal Investigators(PI)/ Department Research Services Analyst (RSA)	<i>(Description of the control steps)</i> * Cash draws are based on cost reimbursement for the Letter-Of-Credit (LOC, aka Drawdown) federal awards. Cash forecasting is only utilized for applicable payroll expenses at month-end. The financial systems in UCSF include a drawdown application that tracks expenditures and revenues by award. This information is available on-line and is actively referred to by EMF and department during the lives of awards. * The Accountant makes draws in accordance with University and Federal requirements. The University has guidelines with regards to how often draws are made and how the draw amount is calculated. Actual draws are made directly from the federal agency's website or federal agency's specific cash draw system. * The Accountant reports quarterly disbursement to governmental agencies through Federal SF272 Reporting Support and reconciles fund balance to the cumulative award limit, expenditures and revenue for each award. * The Cash and AR Manager oversees, reviews, and approves all grant draws. * PI and RSA are responsible for ensuring that invoices are submitted in a timely manner from subrecipients. Subcontractor invoices are paid as they are received by UCSF. Once the invoice is paid by UCSF, then UCSF requests reimbursement from government. The subcontractor is notified of the timing requirements upon signing of their agreement.	
Other Department	Other	Other
Automated or Manual	Both	
Frequency	Automated by LOC System to draw twice a week based on expenses paid; and manually draws before calendar month-end for applicable payroll expense due to late posting of Payroll journal into GL.	
Special Year-end Activity	None	
Additional Campus Data		

Audit Control Test	
Evidence of Review	
Compensating Control Where Applicable	
Description	
Process	
Special Year-end Activity	