

## Board of Regents' Policy R345 - Information Technology Resource Security

Board of Regents' Information Technology Resource Security Policy R345 intent: *"to secure the private sensitive information of faculty, staff, patients, students, and others affiliated with USHE institutions, and to prevent the loss of information that is critical to the operation of the institutions and USHE."* Section 4 of this policy outlines specific guidance. Some excerpts:

4.3 *"Users of IT Resources must not knowingly retain on personal computers, servers, or other computing devices, private sensitive information" unless necessary to perform their duties and the user has taken reasonable precautions to secure the sensitive data.*

4.6. *"All suspected or actual security breaches of institutional or departmental systems must immediately be reported to the institution's Information Security Officer... If the compromised system contains personal or financial information (e.g. credit card information, social security, etc.), the organization must report the event to the institution's legal office."*

4.9. *"Departments and Users shall destroy private and sensitive information as well as other personal or financial information in a campus IT Resource or on personal computers, servers, or other campus computing devices, when such information is no longer needed to conduct the business of the institution, using established institutional procedures."*

To help ensure compliance, we encourage all USU employees to review the full policy:  
<http://www.utahsbr.edu/policy/r345.htm>

## From All of Us at Internal Audit Services....

Jodi Bailey, CPA,CIA,CCSA  
Chief Audit Executive

Evertt Byington, CPA  
Data Technology Auditor

Tessa Perry, MAcc  
Research Auditor

Janna Hawkins  
Financial Auditor & Webmaster

Nicole Gottfredson  
Purchase Card Auditor

Carmela De Guzman  
Staff Assistant SR

## Happy Holidays!



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## Voluntary Committed Cost Sharing

Cost sharing occurs when the University incurs a cost to benefit the project, but does not charge the project sponsor. Some cost share or matching is mandated by sponsors based on regulations, statute or policy.

Per Sponsored Programs Office (SPO) *Cost Share Policy*, "It is important to realize that whether cost sharing is required by USU or PI voluntarily, once an award is made, all cost sharing commitments are considered to be mandatory and as such represent binding obligations of USU." <https://spo.usu.edu/html/policies-procedures/cost>

Committed cost sharing: a contribution of effort or other costs quantified in the proposal, budget or award. It may be either mandatory or voluntary.



- Mandatory Committed Cost Sharing: The sponsor requires the University to contribute funds toward a project as a condition of award. These contributions are binding commitments and must be accountable for in accordance with the University's Sponsored Programs Office, *Cost Share Policy*.
- Voluntary Committed Cost Sharing: Quantified effort or equipment identified in the proposal and/or budget, but for which corresponding funding was not requested from the sponsor.

**SPO policy states "It is USU's policy not to cost share/match on a voluntary basis.... Voluntary cost sharing, including proposed faculty effort and other types of direct costs, is highly discouraged."**

The National Science Foundation (NSF) Office of Inspector General completed a labor effort audit at Vanderbilt University (OIG 08-1-014). This report stated "*uncharged PI labor effort represented voluntary committed cost sharing and must be properly accounted for in Vanderbilt's labor effort reporting system.*"

Per Office of Management and Budget Memorandum M-01-06 dated January 5, 2001, "*Mandatory and voluntary committed cost sharing must be properly documented for cost accounting purposes. In addition, current Circular A-21 provisions require that, for research projects that are funded by both the Federal Government and a private third party (e.g., a corporation), the faculty should properly document through reporting its compensated effort, including mandatory and voluntary committed effort in order to allocate salaries and associated F&A costs.*"

Based upon the previously referenced NSF audit report and OMB Memorandum, voluntary committed effort must be reported. Although voluntary committed cost sharing is highly discouraged at USU, it is important for principal investigators and business managers to be aware that the effort must be reported if incurred.



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 Utah State University  
 Old Main Hill, Room 63  
 Tel.: 435-797-1084 \* Hotline: 435-755-7118  
<http://www.usu.edu/ias/>