

Independent Climate Change E-mails Review

Notes of Interview with Rob Bell (Research finance management accountant) and Laura McGonagle (Faculty of Science Finance Manager)

Interviewers: Sir Muir Russell & David Eyton

Interview carried out at UEA on 26 March 2010.

Background

1. Sir Muir Russell and David Eyton briefly summarized the purpose of the Review. The terms of reference required the Review to consider among other things management and governance structures. This sequence of interviews was aimed at exploring the framework for the management of research within the University: what staff take on; what the university expects them to deliver, subject to what requirements on quality, standards, processes and procedures; what are the associated financial disciplines; and how all this is communicated to staff. In relation to the Finance function one of our interests was to understand the controls on the disbursement of money.

Overview

2. Rob Bell set out the general framework governing bids for research grants, subject to full economic cost and TRAC procedures. Authority to decide the price basis of bids lay with Heads of Schools, who must balance their budgets in the round.
3. The CRU had its own accounts (but not bank account) in the past. PIs have signatory authority for expenditure with certain controls.

Payment and other processes involving third parties

4. We questioned the procedure for handling third party costs in projects: the normal model is that money would pass through the lead university responsible for the grant; payments would be controlled by funders against a profile of expenditure and would pass through central accounts only. For cash advances there were specific approval procedures: in exceptional circumstances advances could be made to an employee's bank account. Audit procedures were robust, both in general and in relation to certain EU projects where specific sign-off was required; and Research Councils were increasingly asking for specific audit checks on claims. Specific sign-off procedures applied to personal expenses.
5. Rob Bell and Laura McGonagle were aware of no breakdown of financial control in relation to CRU, nor did they recall any exceptional payments or payment procedures. We raised the suggestion emerging in certain e-mails of cash payments being made abroad in respect on the supply of Russian data. We agreed to supply details of the references, for confidential follow-up within Finance.

Other issues

6. We discussed briefly the training provided to PIs as managers of grants; the web-based system for monitoring expenditure and income; the provision of management account information; and the maintenance of asset registers (noting in passing that IP is not viewed as an asset). No issues to pursue under these headings were identified.

Muir Russell - 27 April 2010