

Northwestern

ASRSP/Cost Studies and Post Award Update

Michael Daniels

*ASRSP
Semi-annual
Networking
Event
June 2016*



Accounting Services for Research and Sponsored Programs (ASRSP)



Cost Studies



Research Financial Operations

- Mike Daniels
Executive Director
- Jennifer Mitchell
Associate Executive
Director
- Janet Maher
Associate Director –
Operations



ASRSP Evanston Team

- Howard Ventura - Assistant Director
- Frank Cutting – Senior GCFA
- Elizabette Rischall – Senior GCFA
- Syed Arshad – GCFA
- Deb Boetcher – GCFA
- Suseela Gopikanth – GCFA
- Svetlana Kanev – GCFA
- Jany Raskina – Expenditure Audit
Coordinator

Cost Studies & Effort Reporting

- Sophia Gabay – Senior Cost Analyst
- Erin Farlow - Senior Effort Coordinator
- Tina Mete – Senior Effort Coordinator



ASRSP Chicago Team

- Karen Spina - Associate Director
- Felice Patterson - Assistant Director
- Kathy Mustea - Assistant Director
- Sara Baciak - GCFA
- Carolyn Baker - GCFA
- Michael Browning - GCFA

ASRSP Chicago Team

- Colleen Hull - GCFA
- Maria Langone – GCFA
- Damon Mui – GCFA
- Alice Park – GCFA
- Rosanna Sian – Senior Accounting Representative



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ASRSP Operations - Cash Management Team

- Peg Morrisroe - Manager
- Nilkanthray Dave - Senior Accounting Representative
- Doris Jackson – Accounting Representative II

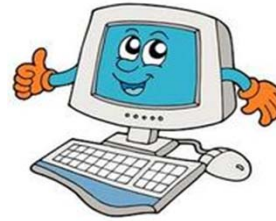


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ASRSP Operations - IT Team

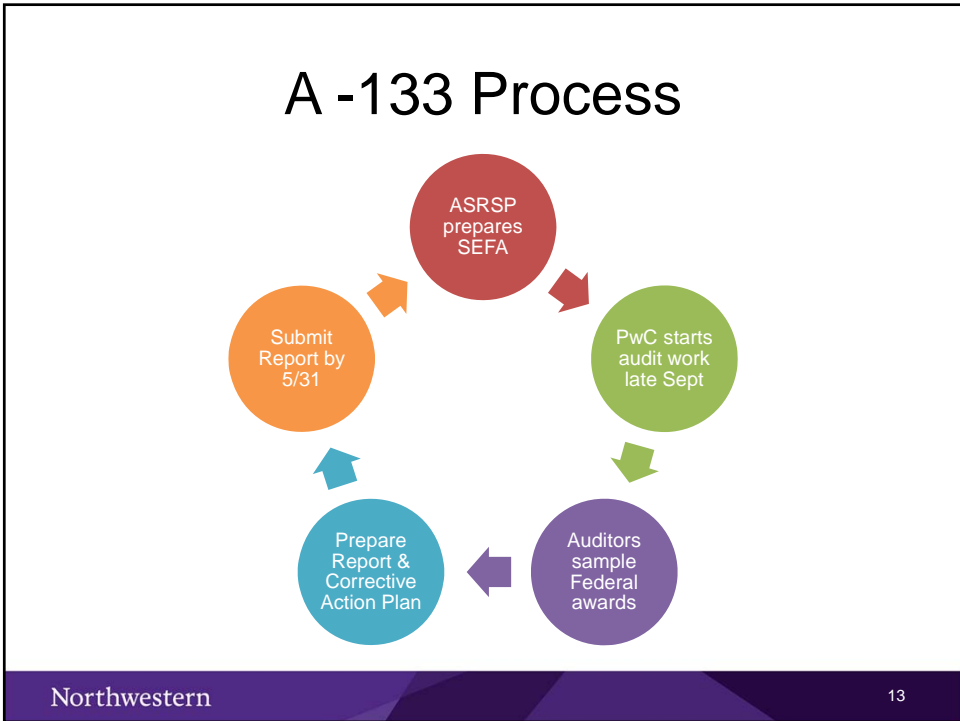
- Jarrod Routh - Information Manager
- Bernie Hadaway – IT Consultant
- Donna Marsh – Senior Tech Support Specialist



ASRSP Operations – Subcontract Team

- Jeri Gann - Senior Accounting Representative
- Silvana Sabatino – Senior Accounting Representative
- Jacky Sancen - Senior Accounting Representative
- Jerrell Watson – Senior Accounting Representative

A-133 (Single Audit) Process



A-133 Process

- Compliance Supplement describes types of compliance requirements and related audit objectives to be considered in performing audits



A-133 Process

- Schedule of Expenditures of Federal Awards (SEFA)
 - Research & Development
 - Student Financial Assistance
 - Other
- Sampling of Federal Awards
- Preparation of Report

A-133 Process

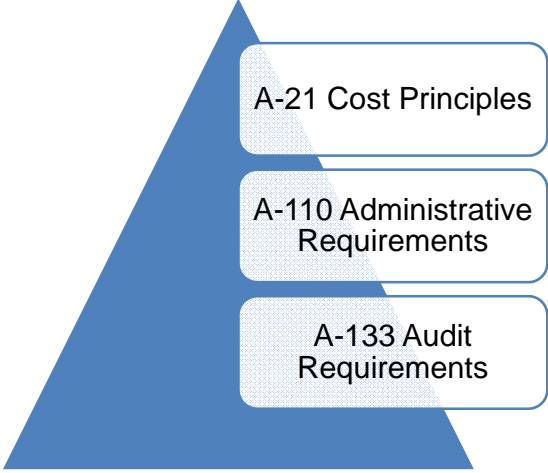
- Address Findings with Corrective Action Plan
- Submit report 9 months after fiscal year end along with Data Collection Form and EZ Audit



Uniform Guidance

Uniform Guidance

2 Code of Federal Regulations 200




- A-21 Cost Principles
- A-110 Administrative Requirements
- A-133 Audit Requirements

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Uniform Guidance

- Goal to improve performance, transparency, and oversight for Federal awards
- Internal Controls
- Documenting Processes



UPDATED!

*ASRSP Website > Federal Initiatives
>Uniform Guidance > NU Uniform
Guidance Implementation Plan v1.2*

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Uniform Guidance

- UG Open Items
 - Procurement – Extend grace period to FY19 and reopen rulemaking?
 - \$3,500 Micro Purchase Threshold
 - Survey on Additional Burden
 - Disclosure Statement (DS-2) - eliminate the 6 month approval process?



Uniform Guidance

- Subrecipient Monitoring
 - Safe Harbor – OMB is open to technical corrections and/or FAQs to clarify subrecipient monitoring responsibilities
 - 200.331(d) – *Requirements for pass through entities*



Additional Updates

Additional Updates


- Government Accountability Office (GAO) Report
 - Since 2010, Congress has required the Office of Management and Budget (OMB) to instruct agencies to track and provide information on balances in expired grant accounts
 - \$994 Million in funding remained in expired grant accounts at the end of FY15
 - Increased pressure on Closeouts

Additional Updates

- National Science Foundation (NSF) will be reviewing awards with high unliquidated balances 3 months prior to expiration
- NSF Data Analytics



Additional Updates

- Closeout Checklist Version 3.3 
- Launch of the Research Portal
- ASRSP Website > Training > Introduction to Consultant Payments on Sponsored Projects mini web-based course

