Accounting Services for Research and Sponsored Programs (ASRSP)

Financial Reporting  Invoicing  Coordination

Collaboration

Collecting Revenue  Processing Transactions

Monitoring Compliance  Coordinating Audits  Cooperation

Cost Studies

F&A Rate
- Preparation
- Implementation

Effort Reporting
- Management
- Compliance

Recharge
- Rate setting
- Approval process

Northwestern
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

ASRSP Operations - Cash Management Team

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

ASRSP prepares SEFA

PwC starts audit work late Sept

Auditors sample Federal awards

Prepare Report & Corrective Action Plan

Submit Report by 5/31

Northwestern
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

2 Code of Federal Regulations 200

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

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

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

- 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
Thank You