Subaward/Subcontract Updates

Semi-annual Networking Event
June 2018

Kathy Watson
Subcontract Manager
Agenda

i. Subaward Invoice PI Certification Pilot

ii. Subaward Account Codes

iii. ASRSP Subrecipient Monitoring
Subaward Invoice
PI Certification
Pilot Program
Subaward Invoice PI Certification

• NUFinancials Workflow
  – Voucher transactions will be tied to the Purchase Order
  – Approvals will be tracked electronically
• ASRSP currently testing, followed by a pilot department
• Process expected to create efficiencies
• Queries will allow ASRSP to track the status of invoices electronically
Subaward Invoice PI Certification

• Approvals will be done through NUFinancials Workflow.
• A system-generated email notification will also be sent.
Subaward Invoice PI Certification

- Invoices will be received as a Voucher transaction.
Subaward Invoice PI Certification

<table>
<thead>
<tr>
<th>Voucher Line</th>
<th>Item</th>
<th>Description</th>
<th>Quantity</th>
<th>UOM</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>09/30/2018 to 09/29/2017 78850</td>
<td>1</td>
<td>EA</td>
<td>400.00 USD</td>
<td>400.00 USD</td>
</tr>
</tbody>
</table>

PDF invoices will be attached to the Vouchers.
Workflow Routing

Approving the Voucher will route it to the next person.

ASRSP > Dept RA > PI > ASRSP > Accounts Payable
Subaward Account Codes
Subaward Account Codes

1. Subaward budget and expense account codes

<table>
<thead>
<tr>
<th>BUDGET ACCOUNT CODES</th>
<th>EXPENSE ACCOUNT CODES</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>78641</td>
<td>78640</td>
<td>Subawards &lt; $25,000</td>
</tr>
<tr>
<td>78643</td>
<td>78642</td>
<td>Subawards &lt; $25,000 Waived F&amp;A</td>
</tr>
<tr>
<td>78651</td>
<td>78650</td>
<td>Subawards &gt; $25,000</td>
</tr>
</tbody>
</table>

2. Requisition (REQ) for a Purchase Order (PO)
   • Use subaward expense account codes:
     – 78640 = $ < $25k
     – 78642 = $ < $25k no F&A (used on exception only basis)
     – 78650 = $ > $25k
   • Must attach copy of agreement/amendment
   • Must attach Single Source Justification (SSJ) when REQ > $25,000
     (Important Note: threshold changes to $10k effective 9/1/2018)
   • If using 78642, attach communication authorization that indicates F&A has been waived

3. Two common reasons when 78642 is okay to use:
   • F&A has been waived by NU (Dean’s office, VPR & OSR approval)
   • The Sponsor has specified F&A is not allowed to be charged
Subaward Account Codes

If you’re unsure which account codes to use when setting up a new REQ, please contact a Senior Accounting Representative.

ASRSP-subk-EV@northwestern.edu
ASRSP-subk-CH@northwestern.edu
ASRSP Subrecipient Monitoring
ASRSP Subrecipient Monitoring

• Uniform Guidance Compliance
  – Pre-award Risk Assessments
  – Post-award Annual Single Audit

• Sponsor-initiated Audits (e.g. NIH)
ASRSP Subrecipient Monitoring

1. Request for Single Audit
2. Review Single Audits
3. Determination of Risk Level
4. Management Letters Sent
5. Request for Backup Documentation for Select Invoices
6. Determination of Risk after 1 YR
Thank You