

ASRSP & Cost Studies Semi-Annual Networking Events

Evanston: Tuesday, 02/12/19
Chicago: Wednesday 02/13/19

Agenda

- Federal Regulations Focus in 2019/
ASRSP Summary – Mike Daniels
- Billing Types: Letter of Credit, Invoiced,
Scheduled, Fixed Price – Felice Patterson
- Treatment of Deficits – Kathy Mustea

Agenda (cont.)

- New Online Processing for Over 90 Day Salary Cost Transfers – Erin Farlow
- FY19 KPMG Single Audit Preparation / NSF & NIH Audits: Lessons Learned– Jennifer Mitchell
- New Cognos Report: GM096 Grants Transaction History Queries – Svetlana Kanev

Federal Regulations Update / ASRSP Summary

Semi-Annual Networking Event
February 2019

Mike Daniels / Executive Director, Research Financial Operations

Federal Regulations Update

Federal Regulations Update

- Uniform Guidance Procurement Regulations
 - Micro Purchase Threshold: \$10K and above
 - Multiple bids must be solicited by departments and schools for purchases of \$10,000 and over *when sponsored funds are being used*, unless the product/service is purchased from a Preferred Vendor
 - Simplified Acquisition Threshold: \$250K

Federal Regulations Update

- Cloud Computing & F&A
 - NSF recent program solicitation, NSF 19-510, prohibited the application of F&A to cloud computing costs
 - These costs are currently included in MTDC research bases, so prohibiting the application of F&A to these costs prompts more review and discussion

Federal Regulations Update

- Research Regulatory Reform / Burden
 - Elimination of annual or project end date financial reports for NIH awards, using instead the quarterly cash transactions report
 - Standardization of payment management systems for Federal awards
 - Subawarding in general, to streamline processes and procedures for creating subaward agreements, assessing risk, and monitoring and paying sub-recipients

Federal Regulations Update

- Blockchain Technology
- Digital information (the “block”) stored in a public database (the “chain”)
- Information held on a blockchain exists as a shared — and continually reconciled — database. The blockchain database isn’t stored in any single location, meaning the records it keeps are truly public and easily verifiable
- By allowing digital information to be distributed but not copied, blockchain technology created the backbone of a new type of internet

Federal Regulations Update

- Office of Management and Budget (OMB) Compliance Supplement (CS) for 2019
 - Suggested Audit Objectives & Procedures along with Compliance Regulations
 - The 2018 Compliance Supplement was released as a “skinny” CS (251 pages) and included only significant updates to applicable sections

ASRSP Summary

ASRSP Summary

Leadership Updates:

- Craig Johnson appointed Senior Vice President for Business and Finance
- Mandy Distel appointed Senior Associate Vice President for Finance and Treasurer
- Luke Figora appointed Senior Associate Vice President and Chief Risk and Compliance Officer

ASRSP Summary

ASRSP Staff Updates - thank you for your service:

- Frank Cutting, Senior Grant and Contract Financial Administrator (GCFA), Evanston Campus
- Karen Martin, GCFA, Chicago Campus

ASRSP Summary

- Implementation of Uniform Guidance Procurement Regulations
- Pilot Program for Subcontract Invoice Workflow Approvals
- Sponsored Project Online Training (SPOT) Subcontract Invoicing Micro Learning Module:
<https://osr.northwestern.edu/training/spot>
- Effort Reporting Assessment – Frequency of Reporting & Best Practices for Northwestern

ASRSP Summary

- Audits in 2018
 - NIH Subaward – Multi-Year Audit
 - NSF Data Analytics – Multi-Year Audit
 - PwC Single Audit – FY17
 - KPMG Single Audit – FY18
 - State of IL Audits and Site Visits
 - City of Chicago Audit
 - Sandia Labs Audit

The background consists of several overlapping triangular and quadrilateral shapes in various shades of purple, ranging from dark indigo to a lighter lavender. These shapes create a dynamic, geometric pattern that fills the entire frame.

Thank You

Billing Types Review: LOC, Invoiced, Scheduled, Fixed Price

Semi-Annual Networking Event
February 2019

Felice Patterson / Assistant Director

Objective

- Discuss NUFinancials Contract/Bill Types
- Define each Contract/Bill Type
- Discuss what each one could mean to your grant management practices

Contract/Bill Type

- Cost Reimbursable Types:
 - INV = Invoicing (ASRSP Bills)
 - LOC = Letter of Credit (ASRSP Bills)
 - SCH = Scheduled (Billing Varies: could be GCFA, dept., or pre-paid in some cases)
- Fixed Price (FP):
 - Fixed Price Capitation (Patient based Clinical Trials)
 - Fixed Price Deferred Revenue
 - Billing Varies: could be pre-paid or billed by the department; rarely billed by the GCFA

Contract Types in NUFinancials

- Path: Customer Contracts → Create and Amend → General Information
- Search your Award ID in Contract Number Field using the Award ID (SP00000009)

Account & Description	Fund	Dept	Activity ID	(A) Incep-TD Budget	(B) Current Period Exp	(C) FY-TD Exp	(D) Incep-TD Exp	(E) Open Req Enc	(F) Budget Checked Not Posted	(A-D-E-F) Bal Remaining	(A-D-E-F) % Available
<div> <div>Northwestern</div> <div> Sponsored Project Budget Statement For Fiscal Year 2019 As of Accounting Period 4 - December 2018 (Closed) </div> <div> Fiscal Year: 2019 Accounting Period: 4 - December Manager/Reviewer: All Award ID: All 2019 Department: All Project Status: Active Projects Only Project: XXXXXXXX - Center for Prevention Implemen Display Certificate: Yes </div> </div>											
Project: XXXXXXXX - Center for Prevention Implemen - <hr/> <div> <div> Award ID: SP00000009 FDP/RTC: Yes Bill Type: LOC </div> <div> Project Dates: 9/1/2016 - 6/30/2021 Project PI: John Brown Research Administrator: Susan Green Project Status: Open Primary Project: XXXXXXXX Center for Prevention ImplemenPrimary Project Department: XXXXXXXX Psychiatry Project Type: Federal Grants and Contracts Product: GRANTS_REIMBURSABL Total Payments Applied: \$2,678,864.78 </div> <div> Flow Through: No Sponsor: National Institute on Drug Abuse Originating Sponsor: - Sponsor Reference Award #: 3P30DA027828-08S1 FAIN: P30DA02728 ASRSP GCFA: Administrator Clinical Trial: No </div> </div>											

Contract Types

- Cost Reimbursable
 - NU is reimbursed for actual costs incurred
 - Costs must be allowable, allocable, reasonable and treated consistently
 - Supporting documentation, receipts, or timesheets may be required for some invoices
 - NU does not retain funds
- Fixed Price
 - Fixed Price Capitation
 - Negotiated Cost Per Unit
 - Per patient cost or non-clinical human subjects
 - Total award amount may be unknown when agreement is created
 - Fixed Price Deferred
 - Total award amount may be negotiated and paid upfront
 - Payment schedule may be based on milestones

Invoicing - Cost Reimbursable

- NUFinancials Contract Type : INV
- Approved expenses within the project period are invoiced by ASRSP in NUFinancials
- Invoices are submitted in accordance with the executed agreement
- If revenue received exceeds total expenses, a refund is required

Letter of Credit- Cost Reimbursable

- NUFinancials Contract Type: LOC
- Invoiced by ASRSP in NUFinancials either Weekly or Monthly, funds are drawn down from various Federal systems
- ASRSP reviews awards for FCOI holds & reductions in authorized amounts
- For HHS Awards: Funds expire 120 days after the award end date and require special approval from the HHS Grants Management Specialist

Scheduled –Cost Reimbursable

- NUFinancials Contract Type: SCH
- Financially reported by ASRSP
- Payments are made in various ways
 - Specified amounts billed per agreement (ASRSP)
 - Payments dependent on PI/Technical report (Dept.)
 - Payments arrive per schedule and/or milestone
 - Ex 1: as soon as we execute an agreement
 - Ex 2: PI sends a deliverable each quarter
- Since payments vary per agreement, Dept. and GCFAs must read the agreement carefully to understand all expectations in their entirety
- Permission to retain balance must be obtained from the sponsor and written into the agreement

Fixed Price

- NUFinancials Contract Type: FP
- Industry Clinical trials deliverables are completed by the department staff
 - e.g., capitation, technical reports, product
- Balances less than 25% of revenue received can be retained if the agreement is written with fixed priced terminology only
 - Federal subcontract awards may have cost reimbursable language; in this case, funds may need to be returned to the sponsor
- Balances greater than 25% require the Chairman's approval
- Balances over 100K will require ASRSP to notify the Dean's office

Who is billing the award?

- If the invoice involves billing financial information, ASRSP is the authorized billing agent
- If the invoice involves non-financial deliverables, Dept. should bill and send a copy of the invoice to ASRSP
- Still not sure? Contact your GCFA to discuss
 - Some agreements are not always clear
 - Everyone benefits if ASRSP, OSR and the Dept. are on the same page

Areas to Watch

- When there is a FCOI hold, NU is not allowed to bill costs
 - No costs are posted or low expenditure rate
 - Consider pre-spending when agreements are executed late
 - Review the award terms and conditions very carefully
 - Federal fixed price awards are subject to audit
 - If sponsor denies a cost or goes bankrupt, dept. is responsible for unpaid costs
- https://www.northwestern.edu/asrsp/docs/fiscal_responsibility_v2.pdf
- Watch out for notifications about expired funds or any notifications about billing from the sponsor - please discuss these with GCFA

Quick Grid

	INV	LOC	SCH	FP
Keep Balance	NO	NO	NO	Yes, if written and approved in the agreement
Invoiced By	ASRSP	ASRSP	ASRSP (Based on agreement)	Department; occasionally invoiced by ASRSP
Requires Cost to Invoice	YES	YES	NO	NO

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Thank You

Treatment of Deficits/Cost Overrun

Semi-Annual Networking Event
February 2019

Katherine Mustea / Assistant Director

Objectives

- Types of Cost Overrun
- What ASRSP can do for you
- Department Responsibilities
- Steps for Prevention

Cost Overrun at Closeout

- Deficit/Cost Overrun occurs if total expenses exceed the awarded amount or the amount authorized by the sponsor during award closeout
 - *Corrections may be required if spending errors were made. Note – any journal processed after an award end date is an audit red flag, and requires strong justification*
- For the purpose of this presentation, Cost Overrun is defined as follows:
 - All posted costs are allowable, and all anticipated credits (journals, refunds etc.) have been processed. However, the award is overspent

Order of Precedence

- Removing Costs due to Overrun



1. Non-Tuition/Non-Payroll

2. Tuition

3. Payroll

1. Clearing Cost Overrun with Non-Tuition/Non-Payroll Expenses

- If a cost overrun occurs and there are sufficient non-tuition / non-payroll costs to remove:
 - Department can provide a non-sponsored chart string to ASRSP
 - ASRSP will move related direct costs off the award to the department chart string provided. The journal will include a detailed listing of which costs are being removed from the award and paid by the department
 - Indirect costs are written off when the ASRSP journal posts
 - Audit Red Flag
 - Department Correction journals at closeout which move costs to other sponsored projects increase audit risks. The approach above shows the appropriate mechanism to cover the deficit

2. Clearing Cost Overrun with Tuition

- Tuition – cost overrun can be moved to a non-sponsored chart string
 - It is okay to cost share tuition and leave payroll on the grant
 - However if payroll is removed, related tuition must be removed
- Tuition ties to payroll
 - If transferring tuition to another sponsored project is appropriate, tuition and payroll must move together
- Tuition errors should be corrected in Student Enterprise System (SES), the original system of record
 - Please coordinate with The Graduate School if you need assistance

3. Clearing Cost Overrun with Payroll

- If a deficit exists on an award and the only cost category left to remove is payroll, the department must submit a correction journal in myHR
- Payroll should be corrected in the original System of Record, myHR, to maintain system and data integrity
- Payroll = Salary + Fringe

Best Practices - Deadline to Address Deficits

- ASRSP needs departments' help to resolve cost overruns for timely submission of final financial reports. Cost overruns should be removed before submitting
- Please address cost overruns within 15 days of the award reporting deadline or 60 days after the award ends, whichever is earlier
 - Ex: State of IL awards have final invoices due 30 days after the end date (end date in June = report due in July). The cost overrun should be addressed no later than 15 days before the invoice is due
 - Ex: NASA awards are closed 90 days after the end date, so cost overrun should be addressed no later than 60 days after the end date
 - For awards with no report due, address the deficit within 60 days of the end date

Best Practices - ASRSP

Communication for Deficit Cleanup

- GCFA will email the department to address the deficit if necessary
 - Department response is requested within **1 calendar week**. The response should include a non-sponsored chart string for ASRSP to move non-payroll/non-tuition costs onto, and if applicable, details of how tuition and/or payroll will be removed (individuals, amounts, dates, etc.) in their systems of record
 - However, we encourage departments to proactively reach out to ASRSP to address deficits as soon as you identify them
- If ASRSP does not receive a reply within 1 calendar week of the first email (including specifics of how the deficit will be resolved), the GCFA may email a **second reminder**, copying the dean's office for their assistance

Prevention

- Reconcile budget statements monthly
 - Make adjustments in a timely manner before closeout
- Pay special attention to charges when using recharge centers or paying with an Online Voucher since these costs may not be processed timely
 - Be aware of spending patterns
- Meet with PIs regularly to confirm that salaries are being charged appropriately for personnel working on their awards
- Pay special attention in the last 3 months of the award, so that all final costs are charged appropriately

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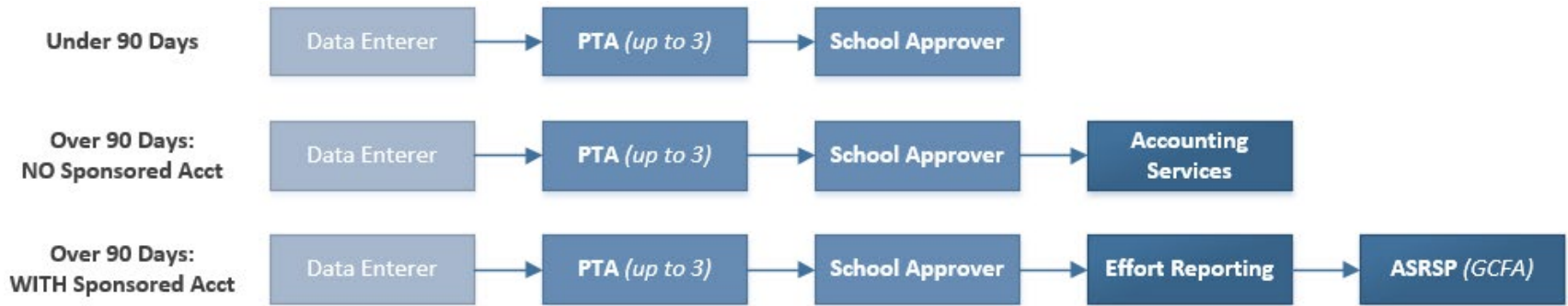
Thank You

Online Processing for Over 90 Day Salary Cost Transfers

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Erin Farlow / Senior Financial Research Administrator

Payroll Journal Workflow



- Online over 90 day journals must be approved by your Dean's office no later than Wednesday evening in order for them to be approved by Effort/ASRSP in time for Thursday GL processing
- Journals approved by the Dean's office after Wednesday will be processed on the following week's GL
- If a journal is approved by the Dean's office on Thursday and needs to be rushed, please contact your Effort Coordinator and GCFA as soon as possible to request special review. We will accommodate if possible, but same day processing is not guaranteed. Please minimize rush requests by submitting journals timely

90 Day Threshold / Online Approvals

- 90 Day Threshold
 - A journal is Over 90 Days when more than 90 days has passed between the journal's Start Date and the date of entry (e.g. Journal Start 9/1/18, entered on 12/1/18)
 - If a journal is approaching 90 days old, you have the option to enter it as an over 90 day journal (useful if you think it may not be fully approved before 90 days is reached)
- Online Approvals
 - Approval of a journal also implies approval of the attached documents, if you have the authority to do so
 - Over 90-Day biweekly and stipend journals with a sponsored account *will* route to Effort Reporting, but will be “approved” without Effort review and passed to ASRSP

Required Documentation

- Over 90 Day Memo with Preparer & PI Signatures
- Certified Effort Report(s) if applicable (exempt payroll) and available (quarter has been released and the initial expected due date has passed)
 - *Pre and Post Review Summaries are not sufficient as documentation*
- Individual Deans' Offices may require additional documentation

Documentation Considerations

Since uploads cannot be deleted, care must be taken to ensure only relevant and complete information is attached

- **Approvers will reject transactions if documentation is insufficient or unreasonable**
 - “The PI told me it was okay.” / “I just found out the grant has 10K left that I need to spend down!”
 - Certified effort doesn’t support the transactions
 - Weak/vague/generic explanation
 - Conflicting documentation – the memo explanation does not match the transactions requested
 - Missing preparer or PI signatures on memo
- **Upload only what is necessary to justify your request**
 - Note: all uploaded documentation is permanently stored with the processed journal record

Journal Deletion

Journals *will* be deleted if...

- The transaction is denied by any approver
- An **Under 90 Day** journal has become over 90 days without final approval
- An **Over 90 Day** journal has passed three months from entry without final approval

When a journal is deleted...

- The Data Enterer is notified **only if** a journal is *denied by an approver*
- The transaction must be re-entered, if appropriate to do so (there is no copy function)

Other Journal Rules

Existing online journal rules...

- Valid Chart String approvers (PTAs) and School Approvers must exist
- Project and account codes must be open to allow the transfer
- Journals must be separated by quarter

Online journals are not available for...

- Emeritus funding
- Transfers between payroll and scholarship/stipend accounts
- Transfers over 12 months old
- 90-day temp journals (under 90-day temp journals are still online)

Additional Information

- For complete workflow and instructions, please visit:
- <https://www.northwestern.edu/myhr/admin/updates/90-day-journals.html>
- <https://www.northwestern.edu/myhr/admin/updates/hrs102-entering-payroll-journals.pdf>

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FY19 Single Audit Preparation / NSF & NIH Audits – Lessons Learned

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*Jennifer Mitchell, Associate Executive Director
ASRSP and Cost Studies*

What's New in FY18 Annual Single Audit?

- New auditor – KPMG
- New approach
 - 40 Routine Principal Investigator (PI) interviews
 - **THANK YOU FOR THE TEAMWORK!**
 - Preferred vendor listing
 - Effort Reporting System (ERS) audit
 - Cost Transfer listing
- Other updates
 - Increased selections
 - From 25 to 40 selections for most audit types (see the next slide)

Audit Types (Categories)

Type	Control
A, B	Allowable Costs and Cost Principles
C	Cash Management
F	Equipment and Real Property <ul style="list-style-type: none">• Equipment inventory for assets funded by Federal sponsors• Equipment disposal
G	Matching and Earmarking <ul style="list-style-type: none">• Cost share
H	Period of Availability
I	Procurement and Debarment <ul style="list-style-type: none">• Bids and sole source justification (SSJ)• Preferred vendor verification
J	Program Income
L	Reporting
M	Subrecipient monitoring
N	Special Test and Provision <ul style="list-style-type: none">• Personnel – salaries, effort, and commitment

<https://www.whitehouse.gov/wp-content/uploads/2018/05/2018-Compliance-Supplement.pdf>

Preparation for FY19 Annual Single Audit

- All audit types (see the previous slide)
- Specifically:
 - Equipment record keeping
 - **Equipment Disposal** - Accounting Services will send reminders quarterly
 - Contact: Travis Wood (travis.wood@northwestern.edu)
 - <https://www.northwestern.edu/controller/accounting-services/equipment-inventory/index.html>
 - Procurement
 - Multiple Bids (at least 2) or SSJ required for purchases \geq \$10,000 starting Sept 1, 2018
 - 40 Routine PI interviews
 - If selected, we will have prep meetings with you; do not be concerned
 - Effort Reporting
 - Timely certification
 - Fulfilling required commitment (no more than 24% reduction / no PI absence of 3 months or more)

Communication with Auditor for Sponsored Project Financial Audit

- Responding to the auditor
 - Focus on the question; respond succinctly and truthfully
 - If not sure, do not guess the answer; getting back to the auditor with a response later is recommended
- If contacted by the auditor directly, please notify ASRSP at your earliest convenience
 - ASRSP supports financial audits for sponsored project administration
 - Example: Do not send certified effort reports to the auditor without notifying the Effort team

Update - Department Post Award Workgroup

- Sponsored Project Purchase Justification
 - <https://www.northwestern.edu/asrsp/docs/sponsored-projects-purchase-justification-v6.pdf>
 - Example: computing device
 - Developed by both Chicago and Evanston departments
- Cost Transfers – 90-day rule review in progress
 - One of the to-do items for department post award workgroup

HHS OIG – Subrecipient Monitoring Audit

- Audited period: Dec 26, 2014 to Dec 31, 2016 (2 years)
- All incoming and outgoing expenditures were submitted for review and sampling
- Testing
 - Incoming (as sub – fund code 620): 30 selections, totaling \$1.1m
 - Outgoing (as prime): 30 selections, totaling \$0.8m
- Audit report published November 2018
<https://oig.hhs.gov/oas/reports/region5/51700016.asp>
- **All costs were allowable**
- Corrective actions taken for pre-award subrecipient risk assessment
 - Risk assessment should be performed on all subrecipients; no exceptions

Lessons Learned - HHS Subrecipient Monitoring Audit

	Incoming (as Subawardee)	Outgoing (as Pass-through Entity)
Northwestern Fund	Fund 620	Fund 610
Sampled Amount	\$1.1 million (30 samples)	\$0.8 million (30 samples)
Salaries and Wages	Northwestern employees - Institutional Base Salary and Effort for exempt - Hourly rate for non-exempt	Subrecipient's employees per invoice - Institutional Base Salary and Effort for exempt - Hourly rate for non-exempt
Fringe Benefit Charges	Calculated fringe benefit charges per negotiated rate	Verified fringe benefit charges per sub's negotiated rate or <u>direct charge benefit categories</u>
F&A rates	Calculated to verify NU's F&A rates	Calculated to verify subrecipient's F&A rates
Risk Assessment	N/A	Audited <u>both</u> pre-award and post-award subrecipient risk assessments
Other Non-salary charges	Equipment, supplies, travel, etc. - Supporting documentation is essential	Supplies, travel, etc. per sub's invoice - Supporting documentation required per invoice
Cost Disallowances	None	None

HHS OIG Subrecipient Monitoring Audit

What supporting documents are required for a sub's invoice that includes salaries, fringe benefits, supplies, and F&A charges from the subrecipient?

Example of Supporting Documents

- Salaries and Wages
 - **Institutional Base Salary (IBS)** verification for exempt employees (MyHR salary panel, position form, etc.)
 - Hourly rate verification for non-exempt employees
 - Documentation for personnel expenses: effort reports, timesheets, and salary/wages charges
- Fringe Benefits
 - Negotiated Fringe Benefit Rates agreement
 - If not available, documentation for itemized direct fringe benefit charges
- Supplies
 - Invoice and payment of the supplies
- F&A
 - Negotiated F&A Rates agreement (or 10% if no negotiated rates agreement)
 - The PTE is allowed to charge F&A on the first \$25k only

NSF Data Analytics Audit

- Audited Period: July 1, 2013 to June 30, 2016 (3 years)
- Total NSF funding: \$129m
- All expenditures were submitted for audit
- 220 GL and 30 payroll transactions, totaling \$5.5m, were selected for testing
- Duration: June 2016 to January 2019 (thousands of hours devoted)
- Report released December 2018:
https://www.nsf.gov/oig/pdf/19-1-001_NorthwesternU.pdf
- Questioned cost by finding: \$51,461
- % Finding/NSF Funding: 0.04%

Lessons Learned - NSF Questioned Cost by Finding

Description	\$Finding	Additional Details
Unreasonable Expenses Near Award Expiration	21,937	Equipment (e.g., computing Device) or supplies charged near or after end of awards.
Misapplication of Indirect Costs (IDC)	17,517	Capital Account Code must be used for eligible equipment over \$5k. Indirect Cost cannot be claimed for capital equipment.
Unreasonable or Unallocable General Expense Charges	7,174	Tuition must follow payroll charges. When a payroll charge is journaled from/to a sponsored project, the funding of tuition must be updated.
Unreasonable, Unallowable, or Unsupported Travel Costs	3,589	Travel should not occur after award end; duplicate hotel nights are not allowed.
Unsupported or Incorrect Charges to Participant Support	1,244	Limitation on participant support costs.
Total:	51,461	

Introduction to New Cognos Report: GM096, Grants Transaction History Queries

Semi-Annual Networking Event
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*Jennifer Mitchell, Associate Executive Director
ASRSP and Cost Studies*

Svetlana Kanev / Assistant Director and Special Projects

GM096 - Grants Transaction History Queries



- Details of expense transactions and finalized budget lines by project or contract (2 queries)
- Easy access to all transactions charged to an award: run this report to proactively review sponsored charges and facilitate reconciliation
- ASRSP recommends running this report as part of your routine reconciliation process for sponsored projects
- Path to the report:
Team content -> Finance Facilities and Research Administration-> School -> Sponsored Program Management

GM096 - Grants Transaction History Queries

- Can be used in conjunction with ASRSP Expense Review Workbook to display:
 - Burn Rate Dashboard
 - Summary by Cost Category (Budget vs. Expenses)
- Download *Expense Review Workbook and Guide*:
 - <https://www.northwestern.edu/asrsp/grant-management/monitoring-your-grant.html>
 - ASRSP Website -> Grant Management -> Monitoring Your Grant

Tools for Investigators and Administrators:



- **Chart String Reconciliation Procedures**  A guide to understand who should authorize and approve transactions, the significance of approving a transaction, and the process of reconciliation.
- Tools for Utilizing GM096 Grant Transaction History Queries
 - **Department Expense Review Workbook in Conjunction with GM096**
 - **Guide to GM096 Grants Transaction History Queries** 

Live Demonstration

Svetlana Kanev

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