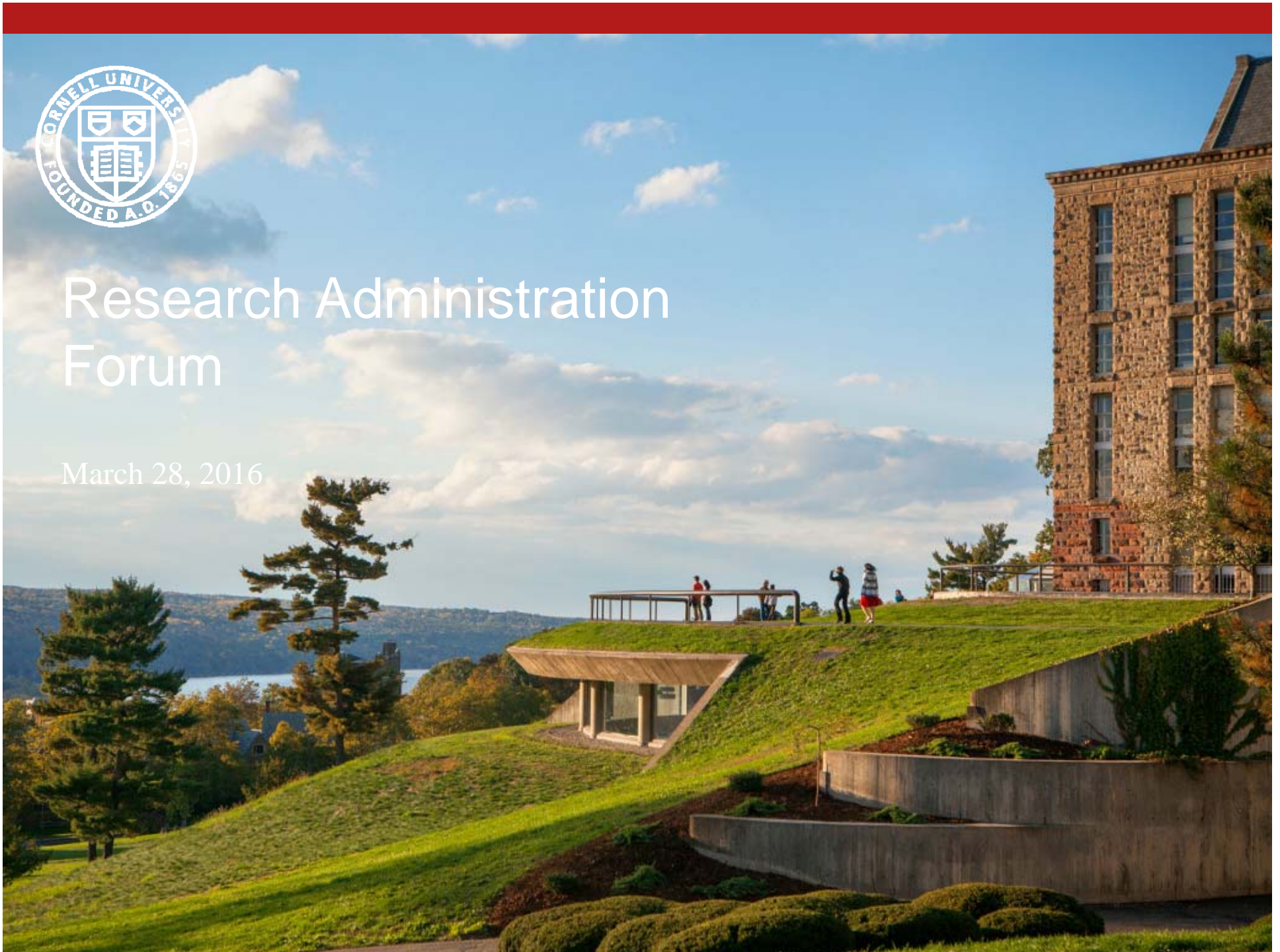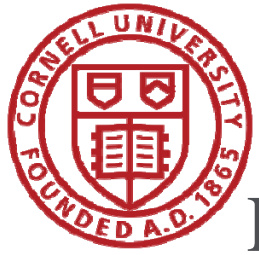# Research Administration Forum

March 28, 2016

Agenda

- Financial Close Out of Sponsored Awards
- F&A Proposal Submission and Review Timeline
- Changes to the Salary Transfer Process
- Travel Policy and Sponsored Awards
- Timeliness and Documentation of Subrecipient Payments
- Recent Audits
- Q&A

Research Administration Forum

Financial Close Out of Sponsored Awards

Financial Close Out of Sponsored Awards

- Government requirement of 90 or 120 day closeout now inviolate (even shorter for subawards)
- Lean project involving SFS and several campus departments
- Goal of making close-outs quicker, easier, more efficient, and more accurate for all parties
- Approach of:
  - Providing more information on award requirements
  - Creating tools to look for common errors
  - Utilizing a shared check sheet for the close-out process
  - Sending automated, award-driven reminders for key dates in close out process
- Expect to see developments in this area in the coming months
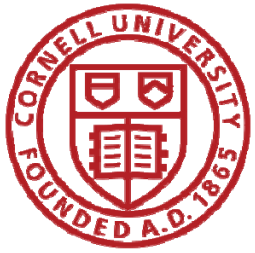
Research Administration Forum

F&A Proposal Submission and Review Timeline

F&A Proposal Submission

- This proposal has been complicated due to the changes from:
  - KFS implementation
    - Especially new ORG structure
  - Workday implementation
  - New budget model
- The good news is that we've pretty much gotten through the challenges

F&A Proposal Timeline

- Proposal is currently undergoing internal review
- Proposal will likely be submitted in the second half of April
- Provisional rates will be charged effective 7/1/2016 (remember, existing awards are frozen)
- Dept of Health and Human Services / Cost Allocations Services will review during summer
- Site visit likely in fall
- Negotiation likely in late fall

F&A Rate Issues Under Consideration

- New rate categories: unlikely
- Modification of "off campus" definition and/or treatment of split projects
- Rate duration
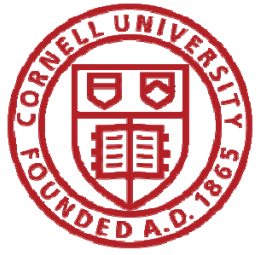
Research Administration Forum

Changes to the Salary Transfer Process

Changes to the Salary Transfer Process

- Effective February 17, 2016 Salary Transfer (ST) e-docs on fund CG and subfund APFEDL moving salaries up to two immediately prior fiscal periods no longer <u>route</u> to SFS
- May be reviewed through a close out, QA or audit process
- Units are responsible for ensuring that the transfers meet the requirements of Policy 3.20
- Use of the Error Certification Tab is ideal for documentation
- See also guidelines at <u>dfa.cornell.edu/fsaid/guides/kfs/attachments</u>
- Please remember to ad hoc route to another approver where the initiator is also a Fiscal Officer (FO) or delegate
  - There should always be two people involved in salary or expense transfer on sponsored funds

From Policy 3.20:
The following information is required in cost transfer documentation

- A description of the cost(s) being transferred, including why and when the original charge(s) occurred
- Why the receiving account was not originally charged
- Why it is appropriate to charge the receiving account-the cost item must be allowable under the terms and conditions of the sponsored agreement and other regulations governing the sponsored agreement
- That any systematic or administrative deficiency (if any) that caused the need for the transfer has been addressed

Approvers are "certifying" the transaction's correctness on behalf of the unit and PI.
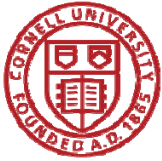
Error Certification Tab on ST e-doc
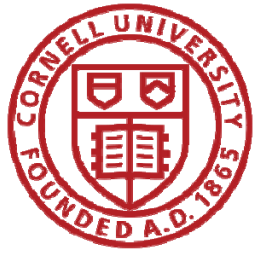
Research Administration Forum

Travel Policy and Sponsored Awards

Travel Policy and Sponsored Awards

- Policy revised effective January 1, 2016
- Significant rewrite of previous policy
- Key changes:
  - Use of per diem required for non-hosted meals
  - Streamlined reimbursement process
  - Changes to payments for students (but not usually an issue on sponsored awards)
  - Expanded information on long-term travel
  - Separate policy section for additional restrictions on sponsored awards
- Minor revisions in the works
- FAQ will be released shortly

Key Sponsored Travel Issues

- Follow the policy
  - Award may further restrict our policy
- Family travel, premium airfare almost never allowed
- Fly America still applies to federally-funded travel
  - But Open Skies gives options for EU, Switzerland, Japan, Australia
- Sabbatical (or long-term) travel terms need to be clearly in proposal or award and comply with policy
- Booking with a CU recommended agent does not guarantee:
  - Fly America compliance
  - Comparative cost where personal segments exist

Key Sponsored Travel Issues

- Obtain contemporaneous comparative quotes for travel that has:
  - Extended dates or alternative routing to accommodate personal travel
  - Premium airfare (only coach portion is allowable)
- Obtain proof of stay for lodging when prepaid to a consolidator such as Priceline or Expedia
  - A folio indicating no charges with dates of stay
  - Any sort of hotel document indicating check in and check out days
  - Note that this is usually only obtainable by the traveler
- Reduced per diem may be used, but limited to levels in the policy. Traveler should know the per diem levels in advance.

Sample Travel Issues on Sponsored Awards

- Award limited room reimbursement to federal lodging per diem

- Failure to follow Fly America

- Traveler did not use our car rental contract and paid for collision damage waiver

- Traveler did not obtain prior approval for foreign travel
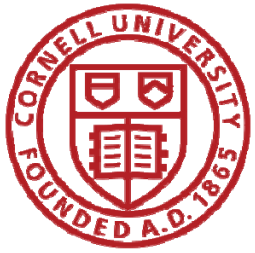
Research Administration Forum

Timeliness and Documentation
of Subrecipient Payments

Timeliness and Documentation of Subrecipient Payments

- UG requires that subrecipients are paid within 30 days.
  - Best practice: date invoice when received
  - Best practice: document reason for delay (e.g. awaiting reports) in the DV or incorporated materials
- Among other things unit is responsible for ensuring that PI has approved invoice in accordance with procedure on OSP web site (item IV on https://www.osp.cornell.edu/Policies/sub-proc.html)
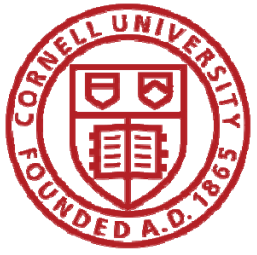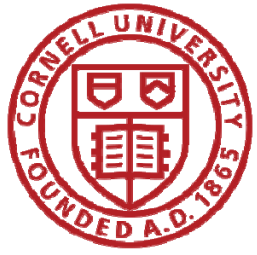
Research Administration Forum
Recent Audits

Recent Audits

- Regular feature in Research Admin Forum
- Annual federal Single Audit (A-133)
- Status of 2012 NSF Audit Covering 2008-2011
- 14 audits FYTD
  - Routine award monitoring
  - Closeout audits
  - Desk reviews
 - Subrecipient monitoring
- 14 audits in FY15

Audit Reminders

- Take a deep breath. Audits normally are the "luck of the draw" and not based on suspicion.
- Refer all audit requests to DFA (Janet Strait or Jeffrey Silber) immediately.
  - DFA will notify University Audit Office, OSP, Department and other stakeholders
- Report concerns to your unit, DFA, UAO, or EthicsPoint Hotline as appropriate.

Research Administration Forum

Questions and Answers
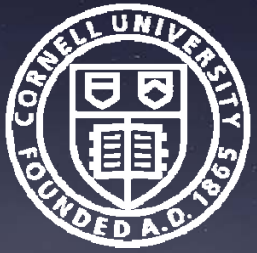
For further information:
write sfs-help@cornell.edu