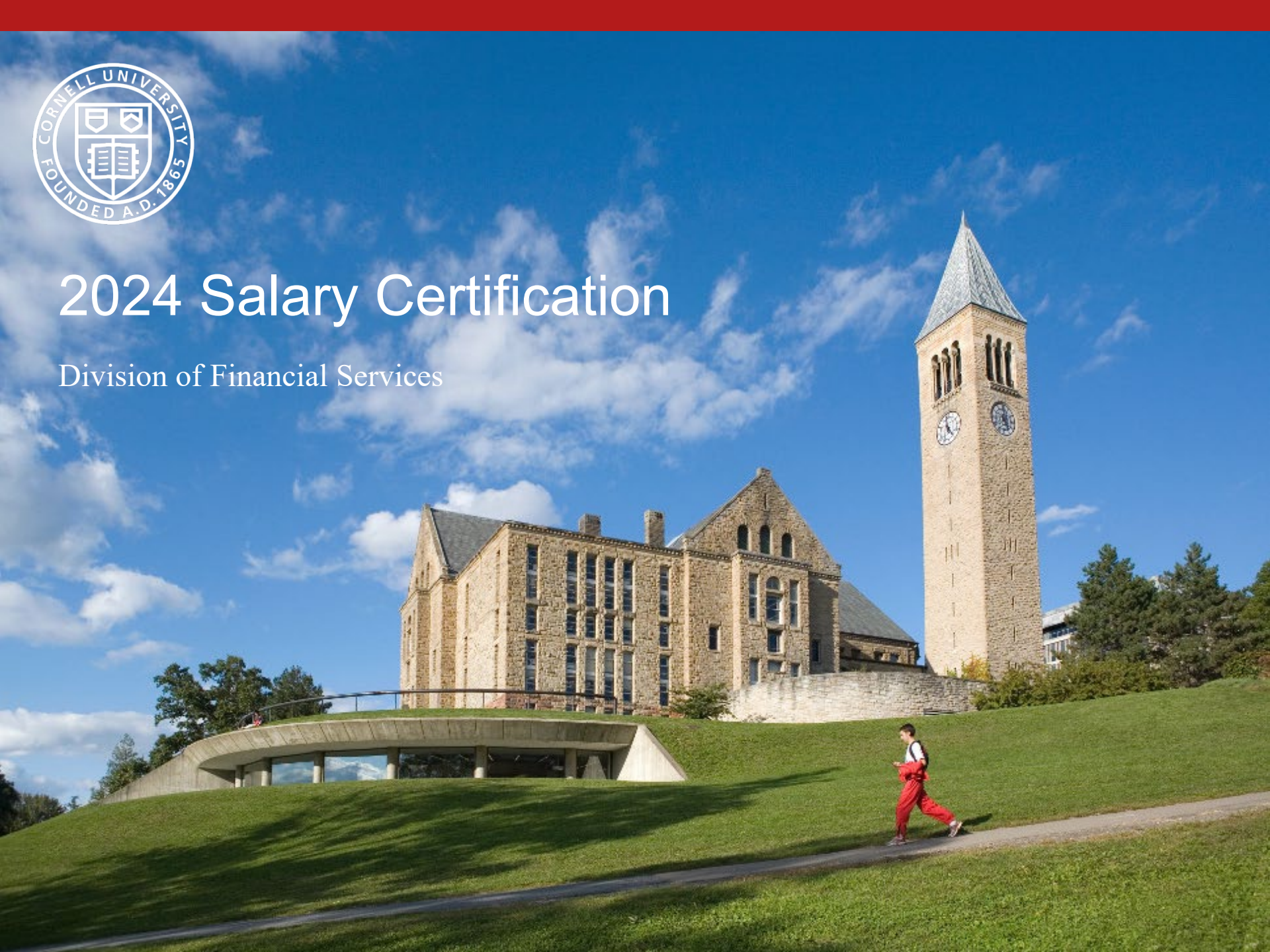


# 2024 Salary Certification

Division of Financial Services





# Overview of Salary Certification



## What is Salary Certification?

- One component of the internal controls over compensation
  - Uniform Guidance (UG)
    - 2 CFR 200.430(i): Compensation – Personal Services
- After-the-fact certification of salaries by position
- Documented “...reasonable assurance that the charges are accurate, allowable, and properly allocated...”
- Does not replace routine monitoring



## Earnings Subject to Certification

- All earnings supported by Contracts and Grants (Fund CG), direct or cost share, and Federal Capacity Funds (SubFund APFEDL)
- Base Salary includes:
  - Salaries, including summer salary
  - Assistantship stipends



## Not Subject to Certification

- Base salaries exclude:
  - Student Aid (e.g. Fellowships)
  - Assistantship Tuition/Insurance
    - Processed through Bursar
    - Tuition/Insurance should follow stipend allocation unless documented otherwise
  - Allowances (object code 5460)
- Voluntary uncommitted cost shared salary charged to university resources



## Annual Certification

- Reasonably reflects actual effort on project
  - Salary charged to a project must not exceed proportionate amount of activity on the project
    - Additional effort may be supported institutionally but *not* supported by another project



## Annual Certification

- A person's compensated activities for a position, including; teaching, committee memberships, administrative duties, etc. cannot exceed 100%
  - must be factored into the overall allocation of time
- In some cases, a person may have more than one position
  - Each position is certified separately
  - Individuals may receive more than one report



## Who can Certify an Individual's Effort?

- Certifiers must have firsthand knowledge of work performed
  - Or suitable means of verification
- Typically:
  - Principal Investigator
  - Supervisor
  - Project Director





Cornell Policy Library

Volume: 3, Financial  
Management

Responsible Executive:  
Executive Vice President and  
CFO

Responsible Office: Sponsored  
Financial Services

Originally Issued: May 2000

Last Full Review: July 13, 2018

Last Updated: January 9, 2019

## POLICY 3.11

### Salary Confirmation

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## DEFINITIONS

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These definitions apply to terms as they are used in this policy.

<b>Firsthand Knowledge</b>	Direct evidence of work performed. One may have firsthand knowledge of work performance by either performing the work or supervising the individual performing the work.
<b>Salary Confirmation</b>	An internal control whereby at least annually a statement will be signed by the employee, principal investigator, or responsible official(s), using suitable means of verification. This statement must state that the work was performed, and that salaries and wages charged are reasonable in relation to the work performed.
<b>Suitable Means of Verification</b>	The process through which one receives assurance that effort was provided as stated so that a salary certification may be approved by an individual not having firsthand knowledge. Suitable means of verification requires the documented review by an individual, such as the PI, project manager, supervisor, or an employee who has firsthand knowledge that the work was performed in relation to the sources charged.



It all begins with.....  
Monitoring



# Workday Costing Allocations

- Set up costing allocations in Workday:
  - When individual is hired
  - Ensure proper account type for Workday company
    - Cornell University: Endowed (EN), Cornell Tech (TC), Jacobs Technion (JI)
    - Cornell Univ (NYS Colleges & Exper Stat): Contract College (CC)
- Update costing allocations in Workday:
  - As new projects are established
  - As projects end
  - When a material, or sustained, change in effort occurs
- Update prospective changes in Workday
  - Example: Project effort effective 7/1/2023



## Monitoring Transactions

- Documented ongoing monitoring required
  - At least bi-monthly
- Per UG: “Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term.”
  - Salary transfers must be submitted timely when effort changes more than  $\pm 10\%$



## Monitoring Transactions

- Confirm personnel costing in routine discussions
- Workday updates
  - Note: Payroll Cycles
  - Ensure allocation is updated and earnings corrected
- Employee Overpayments / Credits
  - Negative labor distribution transactions
    - Correct Account / Project?
    - Job Profile: Payroll Process Bi-Weekly/Semi-Monthly
- Summer Salary
  - Posted to correct project(s)



## Corrections / Updates

- Submit Salary Transfers as soon as possible
- Corrections impact agency reporting
  - Effort recorded to account based on costing allocation (time tracking)
    - Percentage of Effort : \$211.32 (23.48%) effort?
  - Invoicing / Financial Reporting
    - Based on general ledger activity
      - If incorrect:
        - » Credit for previously invoiced expenses
          - Earnings, benefits, indirect (as applicable)
        - » Questions related to allocability of expenses
        - » Questioned costs!



# University Policy 3.20 Cost Transfers on Sponsored Agreements

## Information Required in the Documented Explanation

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 (see the appendix)
- That any systematic or administrative deficiency (if any) that caused the need for the transfer has been addressed

◆ **Note:** If the transfer is subject to the 90-day limitation, but made after that time limit, the explanation must include a justification for lateness (see the Requirements for Cost Transfer Request on Sponsored Project Accounts segment of this policy).

### ERROR CERTIFICATION

Describe in detail the expenditures that are being transferred.

How did this expenditure benefit the project?

How the error occurred?

Why is the error correction late?



# Salary Transfer eDoc

- An Error Certification tab on the Salary Transfer eDoc is available to provide substantiation for all cost transfers / corrections
- Unacceptable explanations
  - salary transfer moving \$x off xxxxxxxx to xxxxxxxx
  - To correct effort
  - To remove deficit
- Acceptable explanations
  - To move salary for .... for the period .... from xx/xx/xxxx to xx/xx/xxxx. Dept is covering salary during appointment period ....
  - Per PI, 5% of effort contributed towards project during period of xx/xx/xxxx to xx/xx/xxxx.
- Communications not critical to the correction
  - Do not attach!





## Late Cost Transfers

Per Policy 3.20, a Late Cost Transfer is one requested 90 days or more after the original transaction posted.

- The transfer request must include a valid reason for the delay and is normally permitted only under extenuating circumstances
  - Note: policy exceptions (e.g., agreement/agency approval just received)
- If lateness is due to administrative issue, explain the corrective action addressed to prevent future recurrence



## Fiscal Year Corrections

- Salary Transfers (ST e-Docs) must be fully approved by June 30th
  - Note: Changes that impact state appropriation accounts cannot be made after June 30<sup>th</sup>
- Year-End Salary Transfers (YEST e-Docs) must be approved by July 15
- Effort corrections on Year-End ST (until closed)
- Refer to Year-end deadlines



# Other Effort Considerations



## Considerations: Faculty

- Summer salary - Is available only for project work performed during the summer (5/16-8/15)
  - Requested prior to work being performed
  - Nine-month faculty do not receive paid vacation
- Institutional roles (e.g., chair) or indirect activities (e.g., proposal preparation) are not direct grant expenses
- Effort Commitments
  - Are commitments being met?
    - Reduction of PI effort by 25% or more (i.e. from 50% to 37.5%) typically requires sponsor approval
  - Is a person overcommitted?



## Considerations: Salary Cap

- Affects anyone paid all or in part on National Institute of Health (NIH) funds who exceed Executive Level II
  - Salary Cap Summary: NIH: Annual Salary (12 months)
- Limitation on other Department of Health and Human Services (DHHS) awards (e.g. CDC, FDA, HRSA, ACF)
  - Special rules for DHHS contracts
- Impacts academic year and summer earnings
  - If summer pay is at a reduced rate, units should have documentation stating such
- Managing the NIH Salary Cap



## Considerations: Salary Cap

- Earnings in excess of salary cap must be recorded in a cost share subaccount with “NIH CAP” in the title
  - Workday costing allocation may require an update July 1
  - Cost sharing requirements (voluntary committed / mandatory), are recorded in a separate cost share sub-account
    - Tracked towards cost share obligation
    - Salary caps are not contributed towards cost share obligation as it is an unallowable cost



## Considerations: Federal Work Study (FWS)

- Accounts FWSCONT/FWSENDW
  - Administrative accounts for FWS subsidies.
    - Occurs systematically - overseen by the student employment office
  - Supervisor is responsible for certifying the aggregate earnings between the departmental and administrative account as being reasonable compensation in relation to the work performed by the student
    - *There is no need to try to reconcile the charges on FWSCONT or FWSENDW accounts*



# Salary Certification Reports





## Dropbox Distribution or CALS Application

- Our office will confirm:
  - primary / secondary contacts to facilitate certification within the unit
  - Utilization of CALS application
- Files uploaded for Cornell Secure File Transfer are retained for a max of 21 days. Download files and save to a secure location on your server as soon as you receive notice of the upload
- If you did not receive a dropbox file, your org may have opted to use the CALS Salary Certification application



## Timeline

- Preliminary FY24 reports distributed Friday, May 17th
  - For review only (Do not return)
  - FY24 Summer Salary not included
- Final FY24 reports expected for distribution by Friday, July 26<sup>th</sup>



# Review Preliminary Reports



## Review for Personnel

- Are all staff expected / working on project accounted for
- Is the effort reasonable for period reported
- Please contact our office with the Employee ID and Position Number if you believe a report is missing from your org's file
- Email should not be used to share salary information
  - Use Secure File Transfer or CALS application



Why did I receive a report that includes accounts that are not assigned to my org?

- The report is sent to the org for which the position is assigned in Workday
- The receiving unit is responsible for coordinating the certification for all accounting lines on that position
- Please contact us immediately if you believe a report has been assigned to your org in error, so that we may determine who should certify the report

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary	FYXX Salary
											\$	%
A008000	NIH Project	---	---	CGNGOV	4300	5180		Barringer, Emily	0		-6,659.63	100%
Fiscal Year Distribution Total:											-6,659.63	100%

Does this look right?

- Can an employee have negative earnings in a fiscal year?
  - Is it a previous year's overpayment?
  - Is it a combination of current fiscal year earnings and the above?

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003000	Operating	----	----	GNDEPT	4100	5400		N/A	0		-406.25	-94%
A008000	NIH Project	----	----	CGFEDL	4300	5400		Barringer, Emily	0		837.50	194%
Fiscal Year Distribution Total:											431.25	100%

Does this look right?

- Can an employee have negative earnings **in an account** in the fiscal year?
  - Is a previous year’s overpayment?
  - Is it a combination of current fiscal year earnings and the above?
  - If an overpayment, was it credited to correct project/account?



# Final Reports





## Report Structure

- Primary reports will contain fiscal year earnings
  - Header: FY24
  - Reports include all FY24 salary for the position
    - Exclude object codes 5050, 5060, and 5460
- Summer salary will be shown on a separate “Summer Salary” report
  - Header: Summer FY24
  - Reports include all FY24 faculty summer salary (object codes 5050 and 5060)

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003000	OPERATING - COLLEGE	----	----	GNAPPR	4130	5180	0	N/A	0		200.00	0%
A004000	GENERAL I&DR	----	----	GNDEPT	4420	5180	0	N/A	0		1,000.00	2%
A005000	BUDGETED RESEARCH	----	----	APSTAT	4300	5180	0	N/A	0		3,000.00	5%
A008000	NIH 79452 Project Barringer	----	----	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		8,000.00	12%
A008000	NIH 79452 Project Barringer	3315	CS SubAcct Bowler	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		4,000.00	6%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5180	75230	Redmon, Jessie F.	79452		20,000.00	30%
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5180	52968	Fuertes, Estevan	0		30,000.00	45%
Fiscal Year Distribution Total:											66,200.00	100%

\*Fiscal Year includes earnings July 1, 20XX to June 30, 20XX Excludes Academic Summer Salary that is certified separately.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Having firsthand knowledge or using suitable means of verification\*\* I hereby certify that the salary distribution represented on this document is consistent with university and sponsor policies, and accurately reflects the work performed and associated leaves for this period. Project managers or faculty may sign on behalf of their group.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having firsthand knowledge. Refer to University Policy 3.11.

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003000	OPERATING - COLLEGE	----	----	GNAPPR	4130	5180	0	N/A	0		200.00	0.302%
A004000	GENERAL I&DR	----	----	GNDPT	4420	5180	0	N/A	0		1,000.00	2%
A005000	BUDGETED RESEARCH	----	----	APSTAT	4300	5180	0	N/A	0		3,000.00	5%
A008000	NIH 79452 Project Barringer	----	----	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		8,000.00	12%
A008000	NIH 79452 Project Barringer	3315	CS SubAcct Bowler	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		4,000.00	6%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5180	75230	Redmon, Jessie F.	79452		20,000.00	30%
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5180	52968	Fuertes, Estevan	0		30,000.00	45%
Fiscal Year Distribution Total:											66,200.00	100%

\*Fiscal Year includes earnings July 1, 20XX to June 30, 20XX Excludes Academic Summer Salary that is certified separately.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

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Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00654321

Employee ID: 1234567

Job Profile Name: Prof Asst

**Fiscal Year Distribution\***

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003500	OPERATING - COLLEGE	----	----	GNAPPR	4100	5020	0	N/A	0		40,000.00	44%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5020	75230	Redmon, Jessie F.	79452		20,000.00	22%
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5020	52968	Fuertes, Estevan	0		30,000.00	33%
<b>Fiscal Year Distribution Total:</b>											<b>90,000.00</b>	<b>100%</b>

\*Fiscal Year includes earnings July 1, 20XX to June 30, 20XX. Excludes Academic Summer Salary that is certified separately.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having firsthand knowledge. Refer to University Policy 3.11.



# FINAL Salary Certification Report: Summer FYXX

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00654321

Employee ID: 1234567

Job Profile Name: Prof Asst

### Summer Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Summer Salary \$	FYXX Summer Salary %
A008000	NIH 79452 Project Barringer	----	----	CGFEDL	4300	5050	79452	Barringer, Emily D.	0		6,904.76	50%
A008700	NUU FD 75230 Improvements	----	----	CGFEDL	4300	5050	75230	Redmon, Jessie F.	0		6,904.76	50%
Summer Distribution Total:											13,809.52	100%

\*Academic Summer Salary is certified separately. This report includes only faculty summer salary posted July 1, 20XX to June 30, 20XXFYXX.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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## Certification Process

Make any necessary data changes BEFORE the reports are signed because the certifying signature attests that all information correctly represents the employee's activity during the preceding fiscal year.

- For distribution changes not reflected on final report, the salary distribution must be updated
  - If a new account needs to be added, populate each column
  - Must still total 100% and total dollars must not change
  - Write corresponding Salary Transfer eDoc nbr on the report
- ❖ Cost transfers require additional supporting documentation to substantiate the transfer (University Policy 3.20)



# FINAL Salary Certification Report: FYXX

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

## Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003000	OPERATING - COLLEGE	----	----	GNAPPR	4130	5180	0	N/A	0		200.00	0%
A004000	GENERAL I&DR	----	----	GNDEPT	4420	5180	0	N/A	0		1,000.00	2%
A005000	BUDGETED RESEARCH	----	----	APSTAT	4300	5180	0	N/A	0		3,000.00	5%
A008000	NIH 79452 Project Barringer	----	----	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		8,000.00	12%
A008000	NIH 79452 Project Barringer	3315	CS SubAcct Bowler	CGFEDL	4300	5180	79452	Barringer, Emily D.	0		4,000.00	6%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5180	75230	Redmon, Jessie F.	79452		20,000.00	30%
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5180	52968	Fuertes, Estevan	0		30,000.00	45%
											<b>66,200.00</b>	<b>100%</b>

ACCOUNTING LINES [Import Templates](#)

FROM

[COPY ALL](#) [DELETE ALL](#) [HIDE DETAILS](#)

*CHART	*ACCOUNT NUMBER	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*POSITION	PAY FY	PAY PER	PAY HRS	FRINGE BENEFIT	*AMOUNT	ACTIONS
2 IT Ithaca Campus	A003000		5180				00123456	2021	10	0	<a href="#">View</a>	200.00	<a href="#">🔍</a> <a href="#">🗑️</a>
3 IT Ithaca Campus	A008700		5180				00123456	2021	10	0	<a href="#">View</a>	10,000.00	<a href="#">🔍</a> <a href="#">🗑️</a>

TOTAL: 10,200.00

TO

[DELETE ALL](#) [HIDE DETAILS](#)

*CHART	*ACCOUNT NUMBER	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*POSITION	PAY FY	PAY PER	PAY HRS	FRINGE BENEFIT	*AMOUNT	ACTIONS
1 IT Ithaca Campus	A008500		5180				00123456	2021	10	0	<a href="#">View</a>	10,200.00	<a href="#">🔍</a> <a href="#">🗑️</a>

TOTAL: 10,200.00

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate

Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
<del>A003000</del>	<del>OPERATING COLLEGE</del>	<del>----</del>	<del>----</del>	<del>GNAPPR</del>	<del>4130</del>	<del>5180</del>	<del>0</del>	<del>N/A</del>	<del>0</del>	<del>0</del>	<del>200.00</del>	<del>0%</del>
A004000	GENERAL I&DR	----	----	GNDEPT	4420	5180	0	N/A	0	0	1,000.00	2%
A005000	BUDGETED RESEARCH	----	----	APSTAT	4300	5180	0	N/A	0	0	3,000.00	5%
A008000	NIH 79452 Project Barringer	----	----	CGFEDL	4300	5180	79452	Barringer, Emily D.	0	0	8,000.00	12%
A008000	NIH 79452 Project Barringer	3315	CS SubAcct Bowler	CGFEDL	4300	5180	79452	Barringer, Emily D.	0	0	4,000.00	6%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5180	75230	Redmon, Jessie F.	79452	0	<del>20,000.00</del>	<del>30%</del>
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5180	52968	Fuertes, Estevan	0	0	30,000.00	45%
Fiscal Year Distribution Total:											66,200.00	100%

A008500 NF 66214 Organics Com Res ----- CGOTGV 4300 5180 66214 Redmon, Jessie F. 10,200.00 15%

ST edoc number 35622345

\*Fiscal Year includes earnings July 1, 20X X to June 30, 20XX. Excludes Academic Summer Salary that is certified separately.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Having firsthand knowledge or using suitable means of verification\*\* I hereby certify that the salary distribution represented on this document is consistent with university and sponsor policies, and accurately reflects the work performed and associated leaves for this period. Project managers or faculty may sign on behalf of their group.

Signed: Janet Strait Digitally signed by Janet Strait Date: 2022.05.17 21:42:46 -04'00' \_\_\_\_\_ Date: \_\_\_\_\_

\*\*Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having firsthand knowledge. Refer to University Policy 3.11.





## Certification Process

Extraneous comments or marks should not be included on the report that will be the official record of certification.

- All notations made on the report are subject to review by DFS, agencies, and auditors
- If notes make it easier to discuss distribution with PIs, consider making an additional copy for your discussion and have the PI sign a clean report if no post-report changes need to be made



# Certification Process

## Who signs the salary certification report?

- Reports can be certified by anyone either having firsthand knowledge that the account distribution represented on the report is reasonable in relation to the work that was performed
- Reports can be certified by someone using “suitable means of verification” from someone else having firsthand knowledge



## Group Certification

- If your org chooses the group certification method rather than certifying reports individually, use the Group Certification Form as a cover page when you return the reports
  - Use the Group Certification Form **ONLY FOR THE PURPOSE OF GROUP CERTIFICATION**
- All reports for the org that is being certified need to be returned with the group certification cover page. Reports must follow the group certification cover page sequentially
- If you are certifying for more than one org, a group certification page needs to be completed for each org that you are group certifying

**ONLY USE THIS FORM FOR GROUP SALARY CERTIFICATION**

## GROUP SALARY CERTIFICATION FORM

### CORNELL UNIVERSITY

### ANNUAL CERTIFICATION OF SALARY

### FISCAL YEAR 20XX

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Material changes in effort ( $\pm 10\%$ ) during the ensuing year must be adjusted prospectively in Workday or retroactively in KFS via a Salary Expense Transfer eDoc. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

Using the suitable means of verification described below (check one of the following):

- Signed sub certification provided by PIs and retained by department
- Documented PI interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)
- Documented individual staff interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)
- Project effort recording system maintained by unit
- All Salary Certification Report(s) are individually certified in the CALS Salary Certification System
- Other:

Having used suitable means of verification I hereby certify that the salary distribution represented on the documents described herein are consistent with university and sponsor policies, and accurately reflects the work performed and any associated leaves for this period.

Organization	Organization X (0001)
Name of Person Certifying	Janet Strait
Title of Person Certifying	Assoc. Director, SFS
Group Certifying Signature	Janet Strait <small>digitally signed by Janet Strait with DN: cn=Janet Strait, o=</small>
Date	5/10/20XX

Please complete this form and return with Salary Certification Reports by XX/XX/XXXX to:

Janet Strait  
Sponsored Financial Services  
Division of Financial Affairs  
341 Pine Tree Road



# Group Certification

The organization name for the group certification must match the organization name in the header of the org's reports.



## FINAL Salary Certification Report: FYXX

Organization: Organization X (0001)

Name: Bowler, William

Position Number: 00654321

Employee ID: 1234567

Job Profile Name: Prof Asst

### Fiscal Year Distribution\*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FYXX Salary \$	FYXX Salary %
A003500	OPERATING - COLLEGE	----	----	GNAPPR	4100	5020	0	N/A	0		40,000.00	44%
A008700	NUU FD 75230 Improvements	----	----	CGNGO	4300	5020	75230	Redmon, Jessie F.	79452		20,000.00	22%
A008800	Ningxia 52968 Eco Funding	----	----	CGOTG	4300	5020	52968	Fuertes, Estevan	0		30,000.00	33%
<b>Fiscal Year Distribution Total:</b>											<b>90,000.00</b>	<b>100%</b>



## Group Certification

- Be sure to select the “suitable means of verification”. You are responsible for keeping all supporting documentation of your verification on file in your unit for six full fiscal years

Using the suitable means of verification described below **(check one of the following):**

- Signed sub certification provided by PIs and retained by department*
- Documented PI interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)*
- Documented individual staff interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)*
- Project effort recording system maintained by unit*
- All Salary Certification Report(s) are individually certified in the CALS Salary Certification System*
- Other: \_\_\_\_\_*

- DFS may perform after-the-fact reviews to validate the use of suitable means



# Certification Process

Electronic files for group certifications will be accepted if the certification is digitally signed with a **DIGITAL SIGNATURE** issued by a certificate authority.

- Additional requirements must be met to submit electronic files:
  - Reports must be legible and presented in the correct orientation and numbering sequence following the group certification page
  - All reports issued for the org must be included in the file
  - If backup documentation is provided, it must immediately follow the report it supports
  - Electronic files can only be returned by Cornell Secure File Transfer



# Certification Process

## DIGITAL SIGNATURE REQUIREMENT –

- Individual and group certifications can be submitted electronically via Cornell Secure File Transfer (in lieu of mailing to DFS physical reports with hard-ink signature) only if the certification has been completed with an authenticated digital signature.
- An authenticated electronic signature is a specific type of embedded e-signature based on public key encryption which protects the integrity of the document and is the equivalent of a hand written signature or stamped seal.





## Certification Process

### EXAMPLES OF DIGITAL SIGNATURE SOFTWARE –

- Adobe Digital Signature
- Adobe Sign
- DocuSign

### UNACCEPTABLE EXAMPLE –

- Adobe Fill & Sign is not a digital signature; essentially, it's a typed name that has the appearance of a signature but has not been validated to verify the identity of the signer.

REACH OUT TO [IT@CORNELL](mailto:IT@CORNELL) to confirm yours and your faculty's Adobe licensing options to insure digital signature functionality options for compliance.



# Certification Process

Hard copy reports will be scanned on receipt by DFS. Please assist with this process by observing the following:

- Return all certified pages in order based on the page number at the bottom right side of the report
- Supporting documentation should follow directly behind the report it supports
- If the report is printed double-sided, be sure that the report on the flip side is sequential
- If you send a non-sequential file to a PI it is important that the PI print it single sided



## Certification Process

- Reports filed in DFS must be certified either with hard-ink (original) signature and date or digital signature.
- When a PI is out-of-town or it is otherwise impractical to obtain an original signature, a scanned document of sufficient quality is acceptable
- Copies of the originals along with any back-up of the verification process should be retained in the unit



# Certification Process

Completed certifications must be received in DFS no later than **Friday, September 6, 2024**

- Send e-files via the Cornell Secure File Transfer
  - Notification will include appropriate contact
- Send hard files via campus mail SFS/DFS, 377 Pine Tree Road
  - Notification will include appropriate contact
- DFS will notify appropriate officers (e.g. unit heads, college business officer) when certifications are delinquent



# Break in Certification



## Breaks in Certification

A salary transfer moving sponsored salary after a report has been certified results in a nullification of the original attestation or a “break in certification.”

- This includes any ST that transfers certified salary to/from a sponsored project
- Even if the new project is a continuation award, it is still a break in certification if a new OSP number was assigned
- Linked projects and associated projects under an umbrella are considered separate projects; moving salary between projects after salary is certified is a break in certification



## Breaks in Certification

Breaks in certification are an area of high audit scrutiny and require additional documentation.

- The previously certified report needs to be modified to reflect the salary transfer and recertified with signature and date
- A letter of explanation must be provided with the updated report to document why the prior certification was not certified correctly the first time
  - Include the doc number of the Salary Transfer in the letter
- Send the updated, recertified report and the letter of explanation to SFS when the ST is submitted



## Salary Transfers that do not affect sponsored accounts...

- A comment will be added to the official archived record noting the change between non-sponsored accounts with a reference to the ST doc number
- The same comment should be added to the copy the department has retained
- The report does **NOT** need to be recertified in these cases





# Audit Inquiry



## Audit Inquiry / Desk Review

- Salary Certifications subject to audit
  - Annual Federal Single Audit
  - Agency Review
  - Internal Audit
- Reminder:
  - Immediately refer all financial audit or review requests to Sponsored Financial Services (SFS), Jeffrey Silber or University Audit Office, Mark Perry
    - SFS serves as the Division of Financial Services (DFS) audit liaison.



# Resources



# References

- Annual Certification Process
  - <https://researchservices.cornell.edu/resources/salary-certification>
- Policy 3.11, Salary Certification Policy
  - <https://policy.cornell.edu/policy-library/salary-confirmation>
- Policy 3.20, Cost Transfers on Sponsored Agreements
  - <https://policy.cornell.edu/policy-library/cost-transfers-sponsored-agreements>
- Part 200- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
  - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- IT@Cornell – Adobe Licensing Summary
  - <https://it.cornell.edu/software-licensing/adobe-licensing-summary>



## Assistance/Questions

### Sponsored Financial Services

- Janet Strait, [janet.strait@cornell.edu](mailto:janet.strait@cornell.edu),  
– (607) 255-1482
- Joyce Wang, [HW582@cornell.edu](mailto:HW582@cornell.edu)  
– (607) 254-3357