SPA/SPAC Updates
4th Quarter 2014

November 20, 2014
2:30 – 4:00 pm
Pharmacy Hall Auditorium
Today’s Agenda

• SPAC Personnel Changes
• Federal Closeouts under the new by-award draws
• 30+ hour CI and CII fringe benefit rates
• Direct Retro Search Capability
• NCURA professional development opportunities
• Payroll Processing Timelines
• Deposit Procedures for Payments received by the department
• Columbia $9M settlement
• Status of Uniform Guidance Implementation
• SPA Personnel Changes
• Kuali Coeus Issues
New/Changed Staff

- Assistant Director, Amy LaFevers
- Michelle Moore Team Yellow
- Hiring a Manager for Team Red
- Hiring for a new “floater” position
SPAC ORGANIZATION CHART

Effective 11/1/2014

Laura Scarantino, Director

Amy Lafevers, Assistant Director

Team Red Vacant, Manager
  - Vacant, Financial Accountant Floater
    - Kerrisha Riggs, Financial Accountant
    - Ron Hill, Financial Accountant
  - Krista Salsberg, Financial Accountant

Team Yellow, Beryl Gwan, Manager
  - Shernett Wynter, Financial Accountant
  - Tina Zhu, Financial Accountant

Team White, Fritz Alphonse, Manager
  - Wendy Yu, Financial Accountant
  - Dan Grote, Financial Accountant
  - Christine Elliot, Financial Accountant

Central and Collections
  - Kathleen Wiess, Manager
    - Collections, Mary Miller, Accountant
    - Karen Little, Accounting Analyst
    - Brenda Hester, Accountant
    - Cheryl Williams-Smith, Financial/Closeout Accountant
90 days Use it or Lose It
A110 Subpart D section 71

Uniform Guidance: § 200.343 Closeout

• (a) The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by or the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity.

• (b) Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.
90 Calendar Closeout

• Grantees must liquidate all obligations incurred under their awards not later than 90 calendar days after the award end date

• This has always been the rule – no longer an option
Extensions

• Unless the Federal awarding agency or pass-through entity authorizes an extension

• 30 or more days prior to the award end date
By Award Account (P)

• Federal Agency can already see by award spending on this account
• Not waiting until 12/26/2014
• 5-10 awards expiring per month starting September 2014
Failure to Comply

• All valid charges are not posted to the award
• Dept. does not obtain an extension
• Dept. will lose use of funds
• Dept. will need to fund the deficit
• Could affect future funding
Departments Taking Action

• Monitoring Expenses Closely
• Ensuring any lagging charges/invoices expenses are expedited to the appropriate department so posting can occur within 20 days prior to financial report due date
• The expenses need to be in Raven in order for SPAC to draw on the LOC
Partnership with SPAC Award Level

- SPAC’s current Contract and Grant Billing and Collections Policy 1 B) 3) states that within (30) calendar days after expiration a Final ROE be sent to the Dept.

This will continue but in order to support this increased scrutiny on the by award – until a new closeout policy is completed by SPAC

- For those awards expiring on this by award LOC account
  - An email will be sent by SPAC to the department administrator or designee and the PI 45-60 days prior to the expiration date of the award
  - The email will provide a Award Closeout Users Guide that will provide guidance on what needs to be done in order to close out an award timely
  - This will allow the department to evaluate if they are prepared to move toward closure, or if the award requires an NCE
Partnership with SPAC Award Level

- A signed ROE by the department is not a guarantee that all funds will be drawn

Please note – in order to ensure FULL payment on these awards before funds are shut down:
- All charges by the department must be submitted for processing at least 20 calendar days prior to the due date to the federal government so that appropriate internal postings & F&A can run and show in Raven
Partnership with SPAC

• SPAC will continue to provide the 30-60-90 day report
• If you are not receiving the report, contact your supervisor to authorize access to the report
• The 30-60-90 day report focuses on the project level and the 90 day closure compliance is on the award level
Successful Compliance

• Departments should be monitoring their costs and expected costs at least on a monthly basis
• Departments ensure final transactions post in a timely manner
• Work with your vendors and subcontractors to secure final invoices within 45 days
• **Note this 90 day requirement applies to prime funded sponsored projects. Sub-federal and nonfederal awards received must be closed out per sponsor prescribed due dates that may be shorter, so the above schedule will be accelerated.**
NCURA National Meeting

Financial Research Administration Conference (FRA)
March 5-7, 2015
Orlando, FL
Costing & Compliance

• Fringe Benefit Rate update:
  – C1 & C2 Fringe rates

• Effort update
  – Direct Retro search capability restored in HRMS
  – Current payroll processing timeline
    • Direct Retro (Tuesday before payday)
    • Effort form availability & due dates
C1 & C2 Fringe Benefit Update

- C1 & C2 employees working > 30 hours per week are health benefit eligible effective 1/1/15
- Currently, for FY15 only, the State of Maryland is covering employer subsidy AND not passing the cost on to UMB
- FY15 – NO change in fringe rates
- 8.3% Contractual fringe rate continues to apply to C1 & C2 wages
Fringe Benefit Update

• FY16 change:
  – C1 & C2 Employer subsidy no longer covered by the State

• ANTICIPATE change in rate structure:
  – Fringe rate applied to C1 & C2 wages will likely be the Post-Doc rate

• Expect a “Planning” memo soon with rates to use in proposal budgets
  – Expect FY16 rates to decrease from FY15
Effort Update: Searching for DRs

• Search Capability Restored
  – Direct Retros in HRMS
  – All CA users have access
  – Limited to employees in the departments to which you have access
  – Access was restored 11/10/2014
  – Breadcrumbs:
    • Set Up HRMS >> Product Related >> Commitment Accounting >> Budget Information >> UMB Direct Retro Request
Direct Retro Search - Path

Finding a Direct Retro in HRMS

Breadcrumbs:
Set Up HRMS >> Product Related >> Commitment Accounting >> Budget Information >> UMB Direct Retro Request
Direct Retro Search Criteria

Find an Existing Value
(Add function only available to Costing & Compliance)
Direct Retro timeline

Yellow = pay period
Blue = EFP/DR cycle
Purple = EFP/DR deadline
Orange = Actuals Distribution
Red = Payday, Payroll shows up in RAVEN
Deposit Procedures

• Email was sent to the RAC and FBO list serv
• Checks are to go to the Cashier’s Office, not the 13th floor of the Saratoga building
• New form
• Copies of the check and any supporting documentation must accompany the form
• Encourage your sponsors to follow their award agreement and send payments to the lockbox
Columbia $9M Settlement

• Related to their PEPFAR program – New York Based Salaries
• Investigation conducted by the New York States Attorney and the DHHS Office of Inspector General
• Columbia admitted that:
  – They failed to use a suitable means of verifying whether the salary and wage charges that were applied to specific federal grants were based on an employee’s actual effort for that grant
  – Certain effort reports contained inaccurate information, and for a number of years Columbia mischarged certain federal grants for work that was not allocable to those agreements
Columbia $9M Settlement – The Findings

• Columbia had standard effort reporting policies, procedures and systems
• The effort forms in question were all certified by the Principal Investigator
• Employee stated that he spent approximately 15-20% of his time on the award in fiscal year 2010, but his effort report falsely listed his effort, and related salary charges on the award, as 85%
• Employee performing similar activities for multiple grants were charged 100% to one of the grants
• The department also charged federal grants for time spent on activities that are not chargeable to any federal grants, such as competitive grant proposal writing
Link to the DOJ Press Release

UMB’s Effort Policy

• Certification should be performed by an individual with first-hand knowledge of 100% of the employee’s total effort.

• For UMB this means that each person working on sponsored programs should certify his or her own effort reports, regardless of the person’s position.
  – Faculty members are required to certify their own effort reports.
  – If it is not possible for research staff member (e.g., graduate students, post doctoral fellows, technicians) to certify his or her own effort reports (e.g., due to involvement on several similar research endeavors), then
    • the faculty member should certify the effort reports of the research staff working on his or her sponsored projects, or
    • the effort form should be certified by the immediate supervisor of the research staff member

• Department administrators cannot certify the effort of faculty members or research staff.
I certify that this report reasonably reflects the activities for which I, or the employee named on this report, was compensated by the University of Maryland, Baltimore [and, if applicable to me as a member of the faculty of the School of Medicine, by the faculty practice plan for the School] for the period covered by this report. I certify that I have firsthand knowledge or other suitable means of verification that the work was performed as certified.
Status of Uniform Guidance Implementation

• Actions yet to be taken by the Feds
  – Publish a final version of the Uniform Guidance with “technical corrections”
    • Sometime before 12/26/2014
  – Release agency implementations
    • E.g. NIH Grants Policy Statement
    • Sometime soon after 12/26/2014
  – Standard Research Terms and Conditions
    • Spring 2015???
SPA Personnel Changes

• Amanda Snyder, Joan Kanner and Leerin Shields have resigned.
• Red, Yellow and White teams will continue
• In January, SPA will be reorganizing personnel within the teams. The announcement will come out in mid-December.
• A major change will be in the creation of separate grant and contract roles within each team.
Coeus Reminders – Viewing and Printing Grants.gov Forms

• Go to the S2S tab
• Click on forms marked “Yes”
• Select print
• This will print out all forms and attachments that are included.
Kuali Coeus Issues

- There are currently 59 known issues within Kuali Coeus.
- None of them will stop a proposal from being routed or stop a S2S
- These issues will be published on the SPA Kuali Coeus website. Each issue will provide comments, resolutions and the priority of each issue.
Questions?