

SPAC Internal Control and Financial Questionnaire Answers

Q: What is our TIN (EIN)?

52-6002033 , however, refer to how to submit a proposal “Institutional Information for Proposals” from SPA page for submitting federal awards.

<https://www.umaryland.edu/spa/developing-proposals/institutional-information-for-proposals/>

Q: What is our DUNS

188435911

Q: What is our banking information? <https://www.umaryland.edu/spac/sponsored-projects-accounting-and-compliance-spac/about-the-office/spac-banking-information/>

contact nhollaway@umaryland.edu for ACH information

Q: Where is a copy of our W9?

<https://www.umaryland.edu/financialservices/>

Q: What e is our CAGE Code

1B0S2

Q: What is our IRS Code

170-C

Q: Who is our Cognizant Federal Audit Agency Contact:

Lucy Siow, 301-492-4855

Designated Federal Cognizant Agency: DHHS

Q: Date Incorporated

<https://www.umaryland.edu/about-umb/umb-fast-facts/>

1807

Q: # of Employees

<https://www.umaryland.edu/about-umb/umb-fast-facts/>

7631 (FY2019)

Q: Fiscal Year

06/30

<https://www.umaryland.edu/financialservices/financial-reports/>

(Last year completed is posted)

Q: Do we fall under the Single Audit Requirement

Yes

Q: Who is the UMB auditor (they are an independent auditor)

Until 6/30/19 S&B Auditors <https://www.sbandcompany.com/>

From 6/30/20 CLA (Clifton Larson Allen LLP) |

<https://www.claconnect.com/locations/maryland/offices/cla-baltimore-timonium>

Q: Is your Single Audit report Available on the Federal Audit Clearinghouse?

Yes

Q: Do you have the most recent Audit Reports Available

<https://www.umaryland.edu/financialservices/financial-reports/>

Q: Indirect Costs

Fiscal Year: 06/31

Current Agreement:

<https://www.umaryland.edu/media/umb/af/cost/UMB-FY20-Fringe-Rate-Agreement---Signed.pdf>

Q: How does your Organization determine salary allocation?

Our labor method is through effort reporting

<https://www.umaryland.edu/cost/about-the-office/effort-reporting/>

Q: How does your Organization determine fringe allocation?

Our fringe rate method is based on our negotiated fringe rate with our Cognizant technical agent DHHS

<https://www.umaryland.edu/cost/about-the-office/fringe-benefit/>

Q: Does the organization have written accounting procedures set out in an accounting manual?

UMB has written procedures that can be found here

<https://www.umaryland.edu/policies-and-procedures/library/>

Q: Is there an effective accountability for fund and property (to include a procurement policy)?

UMB has a Purchasing Manual that can be found here

<https://www.umaryland.edu/media/umb/af/procurement/PurchasingGuide.pdf>

and procedures above

Q: Are all accounting entries supported by appropriate documentation (e.g., purchase orders, Invoices, receipts, vouchers, vendor payments)?

Yes

Q: Are the functions involved in the incurring and paying of obligations adequately separated?

Yes, incurring costs is overseen by the department that was awarded. Paying obligations is centralized in our Accounts Payable department.

Q: Is there a policy in place delineating the responsibility and authority for making budget changes and final approval?

Yes budget changes are requested by the department and signed off by the PI. This is forwarded to centralized Sponsored Programs Administration department who verifies if the changes are allowable. If approved it is forward to the Sponsored Projects Accounting and Compliance department

Q: Is there separation of responsibility in the receipt, payment, and recording of cash?

Yes, funds are received into either a lockbox or a State ACH account. Then an accounting of what was received is forwarded to the appropriate department who posts the statement against the open receivable.

Q: Does the organization have accounting review processes in place to ensure that grant funds are properly expended during the budget period to prevent unobligated funds greater than 5% of the award amount?

Awards are reviewed by the department on a monthly basis

Q: Describe how program expenditures are tracked:

By Award/Project Number and expense code, against provided budget

Q: Is there a current Certificate of Cost Allocation Plan or Certificate of Indirect Costs with an HHS-negotiated rate approved by HRSA for budgeted indirect costs?

Our F&A Rate is negotiated with our Cognizant Technical Agency Department of Health and Human Services.

<https://www.umaryland.edu/cost/facilities-and-administrative-fa-cost-rates/>

We filed a Cost Accounting Standards Board Disclosure Statement of Educational Institutions otherwise known as a DS-2.

The last filed DS-2 was 5/2/2002. You need to contact SPAC for a copy.

Q: How do you determine the expenditures reflected on the quarterly Federal Financial Reports? This includes Federal expenditures (line 10d) recipient share (line 10j), program income earned and expended (line 10l and 10n), and indirect costs (lines 11a through 11d, and 11f).

UMB has an automated financial system. All of our awards are projected for expense, including the cost share. Reflected in our Quantum system is the budget and the actual cash basis expense. We have a complete chart of accounts that provides cost break down by multiple categories of direct. This also includes program income earned and indirect costs. Indirect costs are calculated using an F&A tree for allowable costs and is an automated cost calculation each evening after all postings have been completed. Program income is posted as earned.

Quantum delivers a 425 report, based on expenses to date less previous drawn. We analyze the awards on a monthly basis. We always draw in arrears. We are a cash basis reporter. We draw over 500 awards each month some on a monthly basis and others on a biweekly basis.

Q: If indirect costs are included in the approved budget for this award, what is the current indirect cost rate, and the effective dates for that rate?

UMB'S current rates for can be found at this link to all of our agreements

<https://www.umaryland.edu/spac/facilities-and-administrative-cost-rates/> our rate agreement can be found here

<https://www.umaryland.edu/cost/about-the-office/facilities-and-administrative-fa-cost-rate-agreements/>

Q: How do you determine how much to charge to the award for an employee's salary and fringe benefit costs, including those employees whose hours may be allocated to more than one cost center (e.g., various grants and Non-grant activities)?

UMB has an Effort Reporting policy and procedure which lays the groundwork on how an individual's salary is allocated to each activity performed at the University. Effort reporting encompasses many processes, including committing effort, charging and cost sharing salary expense for effort, and certifying effort to support commitments and salary charges.

<https://www.umaryland.edu/media/umb/af/cost/Effort-Reporting-Policy.pdf>

Q: How do you track your actual award expenditures to ensure that they do not exceed the amounts in the approved budget categories?

UMB has an automated financial system - Quantum that has a feature "contract limit" which caps that amount of charges that can be allocated to an award according to the budget provided.

We input detailed budgets as required by an award and we require departments to monitor awards on a monthly basis to ensure that they are within the budget terms of the award. In addition, the contract limit built into the system defaults charges over that amount into a "over the limit" category. This will not allow us to draw over the value of the award.

Q: If you obligated Federal funds of \$25,000 or more for sub-awards (this includes sub-recipients, Consultants, contractors, memorandum of understanding partners, etc.) How do you comply?

We post the first 25K in a/c 3732 and any sub recipient costs for the same PO are posted to a/c 3734

Q: What documentation do you obtain from your sub-recipients, consultants, contractors, or Memorandum of understanding partners, in order to reimburse them for award expenditures?

This should be yes but you need to ask your SPA representative

This process is documented in our Subawards Manual published by Sponsored Programs

Administration

<https://www.umaryland.edu/spa/collaborations-and-subrecipients/subrecipient-agreements/>

Invoices from the Subcontractor are to be sent to Accounts Payable at UMB; Invoice and submit for payment. Department shall receipt such invoice

In UMB's financial system before Accounts Payable will release payment. Upon financial reconciliation of the Prime Award, the Department Administrator shall review all invoice payments and as PI designee

Confirms that charges are valid and allowable. Principal Investigator must sign all final financial reports confirming that the award costs are reasonable and allowable for the scope of work that was accomplished by the sub recipient and in accordance with the Prime Award.

Q: What Point of Contact or Financial Point of Contact changes have occurred in your organization within the last year?

None:

POC: Dennis Paffrath (Authorized Official)

FPOC: Laura Scarantino (for all Federal Awards)

All non-federal awards the FPOC is {Insert your team red or white manager}

Q: For US Department of Justice – has anyone successfully completed the DOJ Grants Financial Management Online Training?

Yes, Yu Liu 2020