The New SPAC 2022

RAC

October 2022
Virtual

By: Laura O. Scarantino, MSF, CPA
AVP Sponsored Projects Accounting & Compliance
Until October 21, 2022

• Team Red
• Team White
• Team Shared Services
  – Team Blue
  – Team Green
  – Contract Team
• Team Central
• Cost Team – NO REAL CHANGES/LARGER
Until October 21, 2022

- Team Red (RS-SPAC Team Red)
- Team White (RS-SPAC Team White)

- Team Shared Services (RS-SPAC Shared Services)
  - Team Blue (RS-SPAC Team Blue)
  - Team Green (RS-SPAC Team Green)
  - Contract Team (RS-SPAC Contract Team)

Functional emails
- Team Central
- Cost Team
Until October 21, 2022

Team Red
• Deborah Alleyne, Manager
  – Janet Nguru
    • Financial Analyst
  – Kyle Newman
    • Financial Analyst
  – Shernett Wynter
    • Financial Analyst
  – Leidy Duran/Vacant
    • Accountant 1
Until October 21, 2022

Team White

• Krissy Long, Manager
  – Sedrick Henry
    • Financial Analyst
  – Shelly Shirk
    • Financial Analyst
  – Claude Street
    • Financial Analyst
  – Ruben Gomez
    • Accountant 1
Until October 21, 2022

Shared Services

- **Krista Salsberg**, Sr. Manager/AD
  - Shared Services **Setup**
    - Fatima Ahmad – Acct 1
    - Tyler Williams-Page – Acct 1
    - Nigel Greene (promoted)– Acct 1
  - Team Blue–
    - **Volume/Milestone/Schedule Billing**
      - Danijela Macakanja, Sr. Analyst
        - (promoted) now Nigel
  - Team Green – **VA/DOD Billing**
    - Brenda Hester Acct
  - Team Contract – Esther Ndiangui, Sr. Acct
Until October 21, 2022

- Hamid Badiei-Boushehri (promoted) Manager
  - *Ajesh Singh* Sr. Accountant – LOC
  - *Vacant* Sr. Accountant – Analysis
  - *Janel Williams* – Sr. Collection Specialist
  - *Sui Lia* – Financial Analyst Accounts Receivable
  - *Khadija Riaz*– Accountant 1 Accounts Receivable
  - *Vacant* - AR Accountant
Until October 21, 2022

Manage Mailbox

- RS-SPAC Team Red
- RS-SPAC Team White
- RS-SPAC Shared Services
- RS-SPAC Team Blue
- RS-SPAC Team Green
- RS-SPAC Contract Team
- RS-SPAC Relinquishing
- RS-SPAC Collections
- RS-Effort Reporting Help

Manage Workflow

- Team Red
- Team White
- Shared Services
- Team Blue
- Team Green
- Contract Team
- Relinquishing (central)
- Collections (central)
- Effort Help
  (effort@umaryland.edu)
Until October 21, 2022

So when you sent an email copying multiple RS emails - you were duplicating your request many times

Why?

➤ Because we performed work soup to nuts
➤ We were not set up Functionally
➤ You were not sure who to ask
So... Now What?
1-2-3

GO!
SPAC

THE VALUE OF FUNCTIONAL SILOS

Deliver Business Objectives
What do we mean by functional?
WHAT WE DO

- Setup Projects
- Bill Non-Federal Projects
- Bill Volume/Milestone/Schedule
- Bill Fed award (not LOC)
- Federal Financial Reporting (LOC) & Quality Assurance
- Collections & Accounts Receivable
- Cost Analysis & Compliance
Laura Scarantino, AVP
Michelle Ward, Director
   Krista Salsberg, Assistant Director
   Krissy Long, Manager
   Danijela Macakanja, Manager
   Deborah Alleyne, Manager

Rama Camara Spasic, Director
   Hamid Badiei-Boushehri, Manager
   Vacant, Supervisor
   Beryl Gwan, Sr. Manager
Management

Laura Scarantino AVP
lscarantinoumaryland.edu
410-706-2562

- Setup
- Billing (non-fed, VMS, Fed)

Michelle Ward Director
Michelle.ward@umaryland.edu
410-706-2889

- Quality Assurance (QA) – FFR’s
- Collections & Accounts Receivable (CAR)
- Cost Analysis

Rama Camara Spasic Director
rcamaras pasic@umaryland.edu
410-706-7559
Michelle Ward, Director

Billing

- Krista Salsberg, Assistant Director
  - Krissy Long, Manager
  - Non-fed billing
  - Danijela Macakanja, Manager
    - VMS & Fed Billing

Setup

- Deborah Alleyne, Manager
Rama Camara Spasic, Director

- Quality Assurance QA/FFR Reporting
  - Hamid Badiei-Boushehri, Manager

- Collections & Accounts Receivable (CAR)
  - Vacant, Supervisor

- Cost Analysis and Compliance
  - Beryl Gwan, Sr. Manager
Follow the Yellow Brick Road...

To Spac's New Design
Setup
Team

Deborah Alleyne – Manager

Fatima Ahmad Accountant 1

Ruben Gomez Accountant 1

Anchara Maharjan Accountant 1

Tyler Williams-Page Accountant 1

Brenda Hester - Accountant

dalleyne@umaryland.edu
CONTACT SPA SETUP TEAM

RS-SPAC Setup

spacsetup@umaryland.edu
SETUP TEAM

- Responsibilities
  - Award / Project setup actions
  - Bill-to Site Maintenance
  - Initial ROE processing/Send initial draft to Departments
  - Receivables for Temp Awards
  - Customer Service
CONTACT SETUP TEAM FOR

- When is my project going to be set up?
- My project is set up wrong
- The PI, Sponsor or F&A is wrong on the project
- Why is my project set up this way?
- Why can’t I have multiple projects?
- Why are the projects on different awards?
CONTACT
SETUP
TEAM FOR

Need cost share on my award
Question on child project
Questions on Temp Awards unless it is to setup a Temp that goes to SPA
My budget is wrong on my award
My budget is not showing up in QA
Questions on NCE, expirations
SPAC
WHAT WE DO
SET UP PROJECTS

Non-Federal Awards
• Cost Basis Awards
• Schedule Cost

Volume/Milestone/Schedule
Fed Cost Basis awards

Federal Contracts

Federal Schedule/Cost
IPA’s

LOC Type Awards
SPAC
WHAT WE DO
SETUP NON-FED

| **Billed according the expense posted in PPM/QF** |
| **Scheduled Payments that need to be “trued up”** |
| **Source of Awards** |
| • 335-State/Local |
| • 345-State/Local Fed Flow Though |
| • 365 – Private |
| • 375 – Private fed Flow Through |
| **Requires that a financial report or invoice is submitted for exact costs** |
| **Need to return funds if we credit or collect more than expense** |
| **Billing Basis - Cost or Scheduled/Cost** |
WHAT WE DO - Non-Fed IN QA

Award Profile Card

Status: Closed
Type: 345-C&G- State & Local - Fed Prime
Billing Basis: Cost
Start Date: 9/30/2019
Adj Start Date: 9/30/2019
End Date: 5/31/2021
Adj End Date: 5/31/2021
Pre-Award Date: 7/1/2007
Cost Structure: MTDC
F&A Rate: 54.50%

Award Profile Card

Status: Closed
Type: 375-C&G- Private- Fed Prime
Billing Basis: Cost
Start Date: 5/22/2020
Adj Start Date: 5/22/2020
End Date: 5/21/2022
Adj End Date: 5/21/2022
Pre-Award Date: 12/31/1899
Cost Structure: MTDC
F&A Rate: 54.50%

Award Profile Card

Status: Expired
Type: 375-C&G- Private- Fed Prime
Billing Basis: Cost
Start Date: 9/1/2021
Adj Start Date: 9/1/2021
End Date: 8/31/2022
Adj End Date: 8/31/2022
Pre-Award Date: 7/1/2007
Cost Structure: MTDC
F&A Rate: 54.50%

Award Profile Card

Status: Active
Type: 335-C&G- State & Local
Billing Basis: Schedule/Cost
Start Date: 3/1/2020
Adj Start Date: 3/1/2020
End Date: 12/31/2022
Adj End Date: 12/31/2022
Pre-Award Date: 7/1/2007
Cost Structure: TDC
F&A Rate: 39.90%
Volume/Milestone
- Billed according to the volume of objectives completed
  - Patients seen
  - Kits completed
  - Deliverable completed (report written, task completed)
- Source of Awards
  - 315 – Federal
  - 335-State/Local
  - 345-State/Local Fed Flow Though
  - 365 – Private
  - 375 – Private fed Flow Through
- The department initiates the AR in OSN/Quantum
- May require a financial accounting, but the expense posted in PPM/QF does not reflect this completion
- Do not need to return funds if we credit or collect more than expense
- Cannot be audited to the exact expense
- Billing Basis Volume or Milestone
### What We Do - Vol/MS IN QA

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Scheduled
- Billed according to amount of money received
- Billing Schedule put in at setup
- Fixed price award, can be a grant or contract
- The expense posted in PPM/QF does not reflect this completion
- Source of Awards
  - 315 – Federal
  - 335-State/Local
  - 345-State/Local Fed Flow Though
  - 365 – Private
  - 375 – Private fed Flow Through

- May required a financial accounting, but the expense posted in PPM/QF does not reflect this completion
- Do not need to return funds if we credit or collect more than expense
- Cannot be audited to the exact expense
- Billing Basis Schedule
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Federal Cost

- Billed according the expense posted in PPM/QF
- Federal Contracts, IPA’s, VA&DOD
- Scheduled Payments that need to be “trued up”
- Source of Awards
  - 315 – Federal

Requires that a financial report or invoice is submitted for exact costs

Need to return funds if we credit or collect more than expense

Billing Basis - Cost or Scheduled/Cost
WHAT WE DO - Fed Cost & Sched/Cost IN QA

DOD – ARMY
Type: 315 – C&G Federal
Billing Basis: Scheduled/Cost

Status: Active
Type: 315-C&G-Federal
Billing Basis: Cost
Start Date: 9/1/2022
Adj Start Date: 9/1/2022
End Date: 8/31/2023
Adj End Date: 8/31/2023
Pre-Award Date: 12/31/1899
Cost Structure: NONE
F&A Rate: 0.00%
SPAC WHAT WE DO SETUP
FEDERAL LETTER OF CREDIT (LOC) TYPE AWARDS

- Federal Cost
  - Billed according the expense posted in PPM/QF
  - Letter of Credit Drawdown or Similar
  - Source of Awards
    - 315 – Federal
- Requires that a Federal Financial report (FFR) is submitted for exact costs
- Reporting Period Set
- Funds obtained through a draw process or ACH
- Need to return funds if we credit or collect more than expense
- Billing Basis - LOC
Status: Active
Type: 315-C&G- Federal
Billing Basis: LOC
Start Date: 9/6/2022
Adj Start Date: 9/6/2022
End Date: 8/31/2023
Adj End Date: 8/31/2023
Pre-Award Date: 12/31/1899
Cost Structure: MTDC
F&A Rate: 26.00%
Billing Team is overseen by

Krista Salsberg
Assistant Director
410-706-6786
ksalsberg@umaryland.edu
Contact Billing Team For

- Where is my bill
- I need to do adj on my ROE
- Why did you bill this way
- Questioned costs on billing
- Need to bill this project
- Sponsor contacted me about a bill
Billing Team

Duties will include:

• Billing
• Pre-Heading To Backlog (HTB) and HTB
• ROE finalization
• Final Invoices
• Initiating Refunds
• Crediting invoices
• Department Inquiries about billing
WHAT WE DO

BILL PROJECTS

- Non-Federal Awards
  - Cost Basis Awards
  - Schedule Cost
- Volume/Milestone/Schedule
- Fed Cost Basis awards
  - Federal Contracts
  - IPA’s
  - Federal Schedule/Cost
NON-FED BILLING Team

Krissy Long—Manager

Kyle Newman, Financial Analyst

Janet Nguru, Financial Analyst

Shelly Shirk, Financial Analyst

Claude Street, Financial Analyst

Shernett Wynter, Financial Analyst

KRISSY LONG
Manager
410-706-2927
Krissy.long@umaryland.edu
CONTACT SPA NON-FED BILLING TEAM

RS-SPAC Billing Non Fed
billnonfed@umaryland.edu
Billed according to the expense posted in PPM/QF
Scheduled Payments that need to be “trued up”
Source of Awards
- 335-State/Local
- 345-State/Local Fed Flow Though
- 365 – Private
- 375 – Private Fed Flow Through
Requires that a financial report or invoice is submitted for exact costs
Need to return funds if we credit or collect more than expense
Billing Basis - Cost or Scheduled/Cost
Danijela Macakanja—Manager
DANIJELA MACAKANJA
Manager
410-706-2938
dmacakanja@umaryland.edu

Nigel Greene, Financial Analyst

Vacant, Accountant 1
CONTACT SPA VMS BILLING TEAM

RS-SPAC Billing Vol_Mile_Sched

billvms@umaryland.edu
Billing Team- VMS

• VMS (Volume/Milestone/Schedule)
  – Autopay + Volume/Milestone-Based Invoices
  – IRB/CCT Fees + Annual IRB Renewals
  – Start-up Invoices
  – Scheduled-Based Invoices
  – Closeout
  – Invoicing- Troubleshooting
SPAC
WHAT WE DO
BILL VOLUME MILESTONE SCHEDULE

- Volume/Milestone
  - Billed according to the volume of objectives completed
    - Patients seen
    - Kits completed
    - Deliverable completed (report written, task completed)
  - Source of Awards
    - 315 – Federal
    - 335-State/Local
    - 345-State/Local Fed Flow Though
    - 365 – Private
    - 375 – Private fed Flow Through
  - The department initiates the AR in OSN/Quantum

- May required a financial accounting, but the expense posted in PPM/QF does not reflect this completion
- Do not need to return funds if we credit or collect more than expense
- Cannot be audited to the exact expense
- Billing Basis Volume or Milestone
Scheduled
• Billed according to amount of money received
• Billing Schedule put in at setup
• Fixed price award, can be a grant or contract
• The expense posted in PPM/QF does not reflect this completion
• Source of Awards
  • 315 – Federal
  • 335-State/Local
  • 345-State/Local Fed Flow Though
  • 365 – Private
  • 375 – Private fed Flow Through

May required a financial accounting, but the expense posted in PPM/QF does not reflect this completion
Do not need to return funds if we credit or collect more than expense
Cannot be audited to the exact expense
Billing Basis Schedule
CONTACT SPAC FED BILLING TEAM

RS-SPAC Billing Fed

billfed@umaryland.edu
Billing Team- Fed Cost & Sched/Cost

• Federal
  – Contract Finals + Vouchers
  – Fixed Fee Entries
  – Service Contract Reporting
  – VA/DOD billing- monthly, quarterly, final invoices
  – Pre-HTB/HTB
  – Assist with nonfed billing
  – Invoicing- Troubleshooting
SPAC WHAT WE DO
Bill FEDERAL Cost & Schedule/Cost

- Federal Cost
  - Billed according the expense posted in PPM/QF
  - Federal Contracts, IPA’s, VA&DOD
  - Scheduled Payments that need to be “trued up”
  - Source of Awards
    - 315 – Federal

- Requires that a financial report or invoice is submitted for exact costs
- Need to return funds if we credit or collect more than expense
- Billing Basis - Cost or Scheduled/Cost
I can't seem to find something
Who is managing my FFR’s?

Federal Financial Reporting (FFR) is not billing.

There are different requirements for federal reporting than there is for billing.

Reporting is normally done on a quarterly, semi-annually, annually or at the end of an award.

These awards will no longer be handled by the billing teams.
The Other Side of the House
What is the Other Side of the House?

- FFR’S / QUALITY ASSURANCE
- COLLECTIONS & ACCOUNTS RECEIVABLE/(CAR)
- COST ANALYSIS & COMPLIANCE
CONTACT SPA VMS BILLING TEAM

RS-SPAC Fed Fin Report

spacffr@umaryland.edu
CONTACT FFR TEAM FOR

I need my FFR submitted

Why was my FFR submitted for that amount

My FFR seems incorrect

Question on Draws

Who can sign my FFR

Why was my FFR submitted w/out sig
Quality Assurance Duties

- Reconciliations
- Refunds
- Relinquishments- PI departure Form or you can reach out direct to spacrelinquishing@umaryland.edu
- Audits
- Year End- financial close
- Letter of Credit or similar Draws/requests
- FFR Reporting
WHAT WE DO

FFR’s in Quality Assurance

- In the past our Central Team did LOC draws
- Now the Quality Assurance Team is going to do the draws and the Federal Financial Reports (FFR’s)
- This will allow us to compartmentalize the budget, draws and reporting in the same division
- LOC awards
  - Draws are done according to expenses on the award
  - Most draws are done on a biweekly basis after the payroll has posted
  - Others are done on a monthly basis
  - Source of Awards
    - 315 – Federal
- Requires reporting
- Need to return funds if we credit or collect more than expense
- Is audited to the exact expense
- Billing Basis LOC
Collections and AR (CAR)

- Janel Williams AR Supervisor
- Sui Lia, Financial Analyst AR
- Khadija Riaz, Accountant 1 AR
- Vacant, Collection Specialist
CONTACT CAR TEAM

RS-SPAC Collections

spacollections@umaryland.edu
Questions for CAR

- Have you received my payment
- I need a vendor form filled out
- Why is my payment not showing posted
- Do you have instructions on how to send invoice payment through wire transfers
- How do I obtain a W-9 for a sponsor
- Can I receive the original invoices with my collection letter
- Banking information
Collections and Accounts Receivable (CAR)

• Collections (C)
  - Review aging report monthly report contacting sponsors, dept for payment.
  - Issue dunning letters to sponsors.
  - Maintain and update vendor registration and ACH forms.
  - Maintain and update collections payment plans.
Collections and Accounts Receivable (CAR)

• Accounts Receivable (AR)
  - Claim, process and apply payments from UMB’s central clearing accounts for all sponsored project invoices.
  - Research payments without adequate reference information.
  - Process SPAC action forms (SAF) relating to invoice management.
  - Prepare monthly Needs Receivable (NR) list.
CONTACT Cost TEAM

RS-Effort Reporting Help

effort@umaryland.edu
Questions for Cost

- How to do a DR or a BR
- How do you calculate fringe
- Where is our fringe letter
- Where is our F&A letter
- F&A rates question
- Service Center questions
- Effort questions
Don’t send Administrative Questions to Teams
send administrative questions – surveys, etc to Nathan
Send billing questions to billing
send setup questions to setup
FFR Questions to FFR
send questions that don’t fit to your managers or directors
I have a survey that needs to be filled out

I need audited financial statements

I need an A133 subrecipient survey filled

Need vendor banking information (if CAR did not answer)

Any pre-award needs should start with SPA and if need further information will come to Nathan
Just use our administrivia Links

- [https://www.umaryland.edu/spac/](https://www.umaryland.edu/spac/)

Nathan has always been here and sits behind these links
I NEED A SIGNATURE ON A BUDGET

• I need a signature on a budget does not come to me!
• Krista Salsberg or Michelle Ward or
• Non-fed/Krissy Long
• VMS or Fed (nonLoc)/ Danijela Macakanaja

• I know this is not a question for Fed (LOC) awards but if so it would be Rama Camara Spasic or Hamid Badiei-Boushehri
Questions

Any Questions
We have a little time.....
Currently Happenings in SPAC

• A133 audit completed
  https://www.umaryland.edu/controller/financial-reports/
• Audit for 2022 is starting
• Cost Model Submitted (9/23/2022)
• FY 2023 fringe letter finalized September 15th and on our site
• Implementing our strategic plan
• Updating our policy & procedure

Did someone say reorganization?
What is coming!

• Customer Service Platform
  – Get rid of emailing

• SharePoint site
  – To put up bulk items like
    • ROE’s
    • Closeout Lists
Still coming

DocuSign Child Request Form

We will be releasing instruction soon!

Sponsored Projects Accounting and Compliance (SPAC)

CHILD PROJECT REQUEST FORM

<table>
<thead>
<tr>
<th>PARENT PROJECT INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parent PI Name</td>
</tr>
<tr>
<td>Award #</td>
</tr>
<tr>
<td>Parent Project #</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INFORMATION FOR CHILD PROJECT SET UP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project PI Name</td>
</tr>
<tr>
<td>School</td>
</tr>
<tr>
<td>Department</td>
</tr>
<tr>
<td>Project Title</td>
</tr>
<tr>
<td>Period of Performance</td>
</tr>
<tr>
<td>Activity Type</td>
</tr>
</tbody>
</table>

Note: If the activity type is different from the parent, please provide an explanation of the work being performed under “Remarks” on page 2.

Allows for routing of approvals. More DocuSign documents coming your way!
SPAC Strategic Plan

• **SPAC GOAL 1**: Increase SPAC's presence. Utilize technology to develop standard practices to educate campus on post award management. This includes redeveloping website as a learning tool for the campus.

• **SPAC GOAL 2**: Clearly Defining Stakeholders Services we Provide. Work with departmental change champions to collaborate regarding SPAC's services and procedures and communicating the outcomes of said collaborations to campus. Publish best practices, expectations, and timelines for post award activities. Collaborate with other comparable Universities on post award to identify areas for improvement within post award.
SPAC Strategic Plan

- **SPAC GOAL 3**: Staff Training & Knowledge/Reduce Errors. Utilize technology to develop standardized and measurable learning experiences for our team. This in turn will become our basis for developing **online** training for the University.

- **SPAC GOAL 4**: Guiding Principles. Create internal guidelines and additional core value behaviors for department to serve as a compass for guiding the staff in performing their duties and behaviors.

- **SPAC GOAL 5**: Clearly define and rewrite current policies and procedures. Encouraging feedback from the schools so that we can clearly define SPAC/campus community information expectations.
Audit Findings Legislative

- Legislative Audit
  - Not billing on time
    - We are going to start holding to the policy that is written and posted on our site
    - Need to hit those timelines
    - Sponsors are refusing to pay


II. Within thirty (30) calendar days after the end of the project period, a Final Invoice ROE based on the UMB financial system is sent to the Department Administrator or other designated individual (to be referred to as “department” from this point forward).

III. The department will review the report for completeness and accuracy, process any adjustments, have the Principal Investigator (PI) sign the corrected report, and return it to SPAC. Administration and Finance 4 Policy No: 3701 Policy Name: Contract and Grant Billing and Collections

IV. If the signed report and any necessary documents are not returned within fourteen (14) calendar days, a second request is sent to the department and the PI.

V. If the signed report and any necessary documents are not returned within seven (7) more calendar days, a third request is sent to the department, PI, Restricted Funds Manager and Dean’s Office.

VI. If the report is not returned within seven (7) calendar days with appropriate documentation and PI’s signature, the final invoice will be sent out based on the most recent UMB financial system report (not to exceed the budget) without department/PI approval.

VII. The final invoice is generated, signed by the Manager of Restricted Funds, and sent to the grant agency for reimbursement.

**ROE POLICY** - UMB policy clearly states that SPAC IS to bill what is in the system if the departments do reply to the request for signed ROE/FFR within the time frame.
## ROE LIFE CYCLE

### Project Expires ROE Sent by SPAC Within 30 Day to Department

<table>
<thead>
<tr>
<th>Event</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; Acct or DL list</td>
<td>After 14</td>
</tr>
<tr>
<td>&gt;Dept Adj &amp; BU</td>
<td>&gt;2cd request</td>
</tr>
<tr>
<td>&gt;PI Signs</td>
<td>&gt;Add PI &amp; Admin</td>
</tr>
<tr>
<td>&gt;Return in 14</td>
<td>&gt;Rev, Adj, BU</td>
</tr>
<tr>
<td></td>
<td>&gt;PI Signs</td>
</tr>
<tr>
<td></td>
<td>&gt;Return in 7 Days</td>
</tr>
<tr>
<td>After 7</td>
<td>&gt;3rd Request</td>
</tr>
<tr>
<td></td>
<td>&gt;Include SPAC Manager &amp; Deans Office</td>
</tr>
<tr>
<td></td>
<td>&gt;Rev, adj, BU</td>
</tr>
<tr>
<td></td>
<td>&gt;PI Signs</td>
</tr>
<tr>
<td></td>
<td>&gt;Return in 7 days</td>
</tr>
<tr>
<td>After 7</td>
<td>If not returned with appropriate backup and PI’s signature the final invoice will be sent out based on the most recent UMB financial system</td>
</tr>
</tbody>
</table>

This is ROE’s, FFR’s are somewhat different due to their requirements
ROE LIFE CYCLE

59 DAYS

Then Invoice is going out

Billing Team
Report of Expenditures (ROE)

- ROE’S are the final word
  - We use ROE’s in audits to support final spending
  - Once the ROE is signed and the final invoice is created and sent to the sponsor there is little that SPAC can do to edit this
  - Make sure your PI is signing on the correct expenses
  - You must provide support for any expense not in the system
  - If you don’t sign, then the final invoice sent by SPAC becomes the final accounting of the award
Report of Expenditures (ROE)

– The SPAC team is not permitted to create an invoice without the appropriate backup

– If an ROE is not received within that time frame, LISTED IN THE PREVIOUS SLIDES your department is responsible for any charges that do make it into the invoice – or if the sponsor does not pay because your delay caused us to miss the deadline.

– Required to be returned within 10 working days prior to required submission
Final ROE’s

– If there are additional charges after the signed ROE and the reporting date has passed:

• These additional expenses become the responsibility of the department

• By policy:
  – Departments should be monitoring the validity of expense every 30 days
    Perform monthly reviews of all project IDs to ensure the accuracy and validity of the balances in the UMB financial system.

  – SPAC is supposed to be sending out invoices without your signature
    If the report is not returned within seven (58) calendar days with appropriate documentation and PI’s signature, the final invoice will be prepared and sent out by the 60th day based on the most recent UMB financial system report (not to exceed the budget) without department/PI approval
Audit Findings Legislative

- Legislative Audit
  - Not sending things to SCCU
    - New policy/procedure coming out in FY2023
    - Requirements for SCCU filing
    - Will no longer be able to hold the AR open
SCCU CHANGE

• The departments will have a choice
  – Fund the AR
  – Agree to send to SCCU write off to 7142
  – If the award is not collected by SCCU in 2 years
    • The debt comes back
    • Determine if department is responsible
    • Or if the University does a full write off
### Audit Finding A133 Single Audit

#### STATE OF MARYLAND
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**
**YEAR ENDED JUNE 30, 2021**

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**Section III – Findings and Questioned Costs – Major Federal Programs (Continued)**

<table>
<thead>
<tr>
<th>Reference Number:</th>
<th>2021-004</th>
</tr>
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<tbody>
<tr>
<td>Prior Year Finding:</td>
<td>N/A</td>
</tr>
<tr>
<td>Federal Agency:</td>
<td>U.S. Department of Education</td>
</tr>
<tr>
<td>State Agency:</td>
<td>Bowie State University, University of Maryland, Baltimore</td>
</tr>
<tr>
<td>Federal Program:</td>
<td>COVID-19 – HEERF Student Aid Portion</td>
</tr>
<tr>
<td></td>
<td>COVID-19 – HEERF Institutional Portion</td>
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<td></td>
<td>COVID-19 – HEERF Historically Black Colleges and Universities (HBCUs)</td>
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<tr>
<td>Assistance Listing Number:</td>
<td>84.425E, 84.425F, 84.425J</td>
</tr>
<tr>
<td>Compliance Requirement:</td>
<td>Reporting – Schedule of Expenditures of Federal Awards</td>
</tr>
<tr>
<td>Type of Finding:</td>
<td>Significant Deficiency in Internal Control Over Compliance</td>
</tr>
</tbody>
</table>

- Amounts provided by the University of Maryland, Baltimore incorrectly classified $20,520,930 in expenditures for the Global Aids program (Assistance Listing 93.067) that should have been reported in the Research & Development Cluster.
A133 Single Audit Comment

• Effort Certification to late
• This will become a finding this year if we don’t address this going forward
• The cost team came up with some corrective action plans.
Automated Notifications for Outstanding Effort Forms

- Beginning next week Monday 09/26/2022, Costing and Compliance will:
  - Send an automated email from the Effort Reporting System (ERS) weekly reminding prereviewers,
  - certifiers, and post-reviewers that they have outstanding effort forms.
  - Send an automated email from ERS bi-weekly reminding DCs and SubDCs about the status of the delinquent and outstanding forms in their department.
Effort Certifications Late

Escalation Procedure for Delinquent Notifications

-Beginning 10/01/2022, Costing and Compliance will send monthly delinquent notices via email to

- pre-reviewers, certifiers, and post reviewers:
  - First Delinquent Notice: will include the department coordinator (DC) and sub department coordinator (Sub DC)
  - Second Delinquent Notice: will include the Department Chair along with DC and Sub DC

- If an effort report is delinquent after three months, the departments will continue to receive delinquent notices.

- The list of these delinquent forms over 3 months will be forwarded to the SPAC director monthly to summarize and recommend actions to the SPAC AVP. These recommendations will be shared with the VP Finance and Auxiliary Services/Deputy CFO and reviewed for additional follow up with Deans and Chairs of associated departments.
Effort Certifications Late

Effort Certification Wednesdays

• *Effective 10/12/2022*, Costing and Compliance will keep their schedule open every Wednesday to resolve your effort certification issues.

• Please email effort@umaryland.edu with your questions and provide your availability to schedule a meeting on any Wednesday.

• Until we get a handle on the backlog of outstanding effort forms, Wednesdays will be blocked for effort certification and related problems.

• These will be working sessions and the goal is to have the effort form certified before the meeting is over, or at least all issues preventing certification will be
USM Audit

• Policy & Procedure out of date
• Reconciliations done on time and signed
• Closures done more timely
Corrective Action USM

• Hired consultant to update our policy & procedure
• Reconciliations area now separate from CAR
• Billing team responsible for timely closures
  – At final billing time
  – At Pre-HTB or HTB for trailing charges
• FFR team responsible for timely closures upon final FFR submission
Reminders or New News

- Changing budgets (increase or decrease) at the direction of the department – must be approved by SPA
- NCE MUST GO THROUGH SPA
- CCT’s set up for 5 years to mirrors SPA’s process and requires a NCE to go through SPA after the 5 years
- Backup for adjustments – ROE not enough – must be able to support costs you are asking us to bill
Reminders or New News

• Relinquishing Statements
  – Are now submitted by SPAC
  – SPA still needs to be in the know
  – This goes to both SPA & SPAC
Reminders or New News

• **Deobligation discussions**
  • Deobligation negotiation occurs **within SPAC**
  • Departments nor SPA should be agreeing to deobligations without review and approval by SPAC
  • If a department enters into these conversations without SPAC they will be responsible for the financial impact
Encumbrances

• Adding language to our emails
  – You must check your encumbrances before having PI sign on an ROE
  – UMB cannot expect a sponsor to reopen an award because or sub or vendor did not send in all of the invoices in time
FFR’s

- FFR’s are a form of ROE
  - We can’t keep revising them
  - The Federal Government implies that we have all of our charges PMS within 90 days of expiration of the budget period
  - NIH may give us that extra 30 days to tie up loose ends- but this is not for all federal sponsors
  - The final draw in PMS **MUST** equal the total expense reported on a final FFR. This must also be reported in the cash section
YOUR VOICE MATTERS.