

The New SPAC 2022

RAC

October 2022

Virtual

By: Laura O. Scarantino, MSF, CPA

AVP Sponsored Projects Accounting & Compliance

SPAC AGENDA

SPAC Where We Were

SPAC Where We are going

Current Happenings SPAC

Audit Findings

Reminders

SPAC



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

Teams
NOW

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

Communication
now

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

Anatomy/Neurobiology 10301*
Biomedical Eng & Tech 10214*
Ctr for Intergrative Med 10208*
Dermatology 10402*
Emergency Medicine 10404*
Family Medicine 10406*
IGS 10213*
IHV 10207*
Neurology 10409*
OB/GYN 10411*
Physical Therapy 10416*
Psychiatry 10417*
Radiation Oncology 10418*
Surgery 10419*
Vet Resources 10105030
Ctr/Biomolecular Therapy 10216*
Diagnostic Radiology 10403*
Epidemiology 10405*
Neurosurgery 10410*
Orthopedics 10413*
School of Dentistry 13*

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

Dean's Office 101*
IMET 10215*
Microbiology 10303*
Ophthalmology 10412*
Otorhinolaryngology 10420*
Pathology 10415*
Pediatrics 10407*, 10414*
Pharmacology 10304*
Physiology 10305*
Pre- Clinical Research Lab 10105130
STAR 10206*, 10209*, 10401*
Dept. of Medicine:
Cardiology 10408050
Endocrinology 10408060
Gastroenterology 10408070
General Internal Medicine 10408080
Gerontology 10408100
Hypertension 10408*
Infectious Diseases 10408120
Nephrology 10408130
Occupational & Environ. Med 10408085
Pulmonary 10408140
Rheumatology 10408150
Oncology 10205*

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










Central

- **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

Manage Workflow

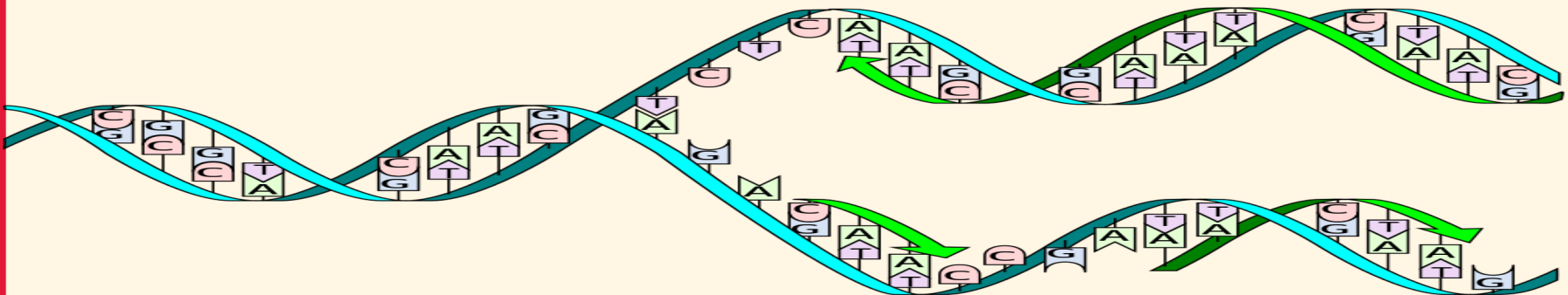
- RS-SPAC Team Red  Team Red
 - RS-SPAC Team White  Team White
 - RS-SPAC Shared Services  Shared Services
 - RS-SPAC Team Blue  Team Blue
 - RS-SPAC Team Green  Team Green
 - RS-SPAC Contract Team  Contract Team
 - RS-SPAC Relinquishing  Relinquishing (central)
 - RS-SPAC Collections  Collections (central)
 - RS-Effort Reporting Help  Effort Help
(effort@umaryland.edu)
- (effort@umaryland.edu)

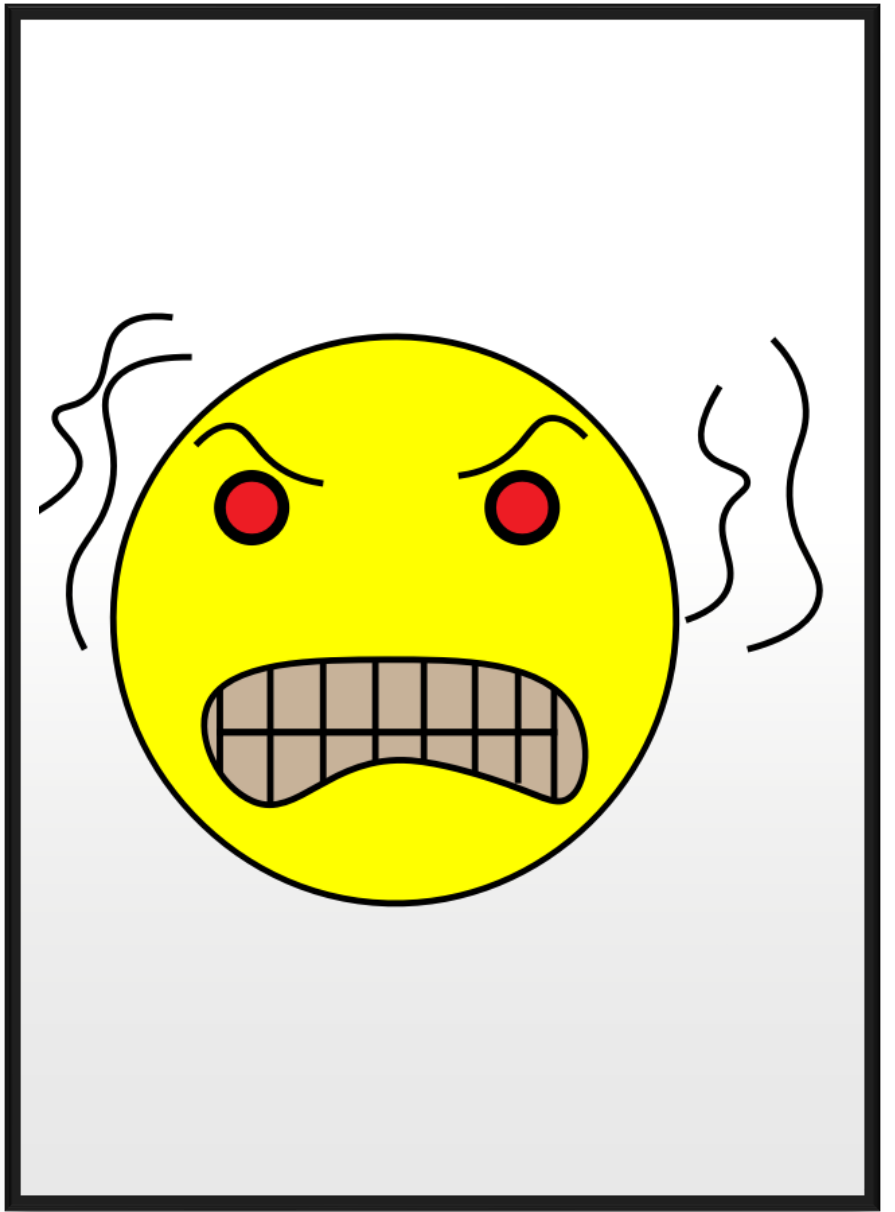
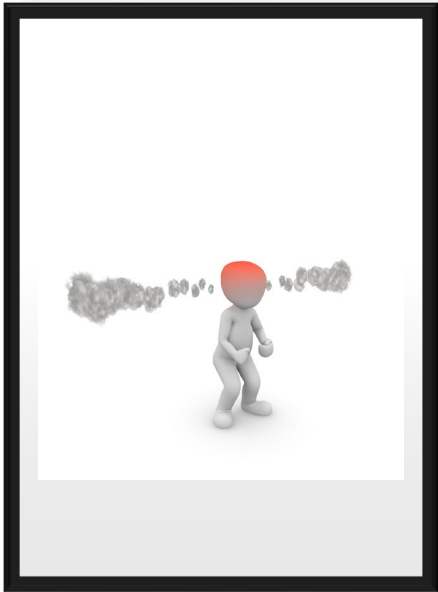
Until October 21, 2022

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





SPAC

THE VALUE OF FUNCTIONAL SILOS

Deliver Business Objectives



WHAT
do we
mean by

functional

SPAC



**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

Management

Laura Scarantino AVP

lscarantino@umaryland.edu

410-706-2562

Michelle Ward Director

Michelle.ward@umaryland.edu

410-706-2889

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

Rama Camara Spasic Director

rcamaraspasic@umaryland.edu

410-706-7559

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

Michelle Ward, Director

➤ Billing

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

➤ Setup

- Deborah Alleyne, Manager

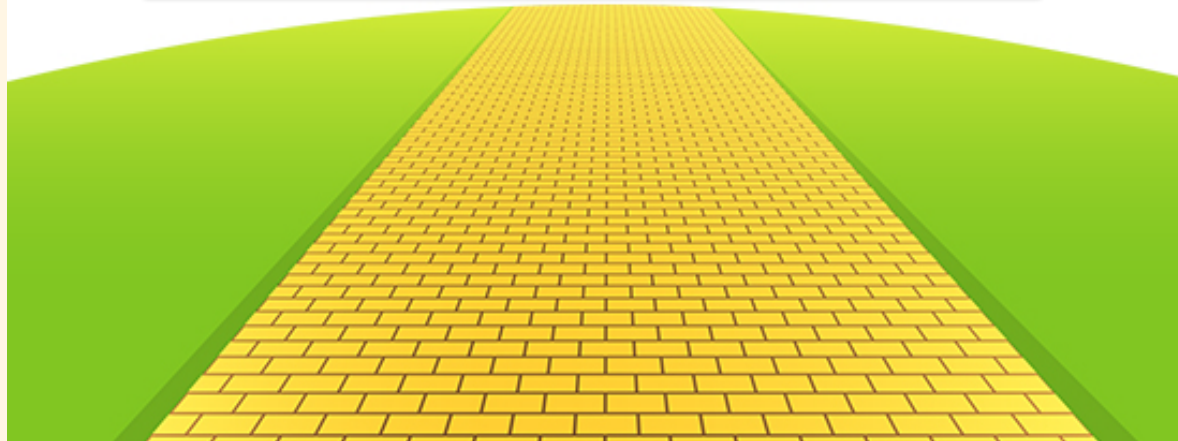
Management

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**





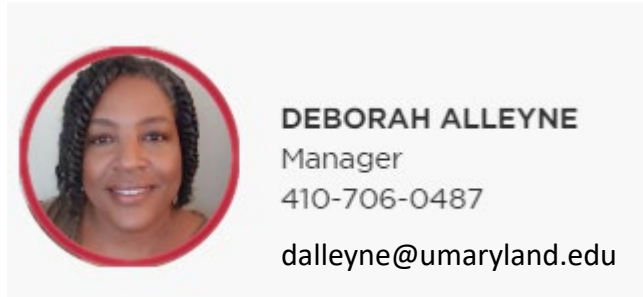
RIGHT



WRONG

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

CONTACT SPA SETUP TEAM

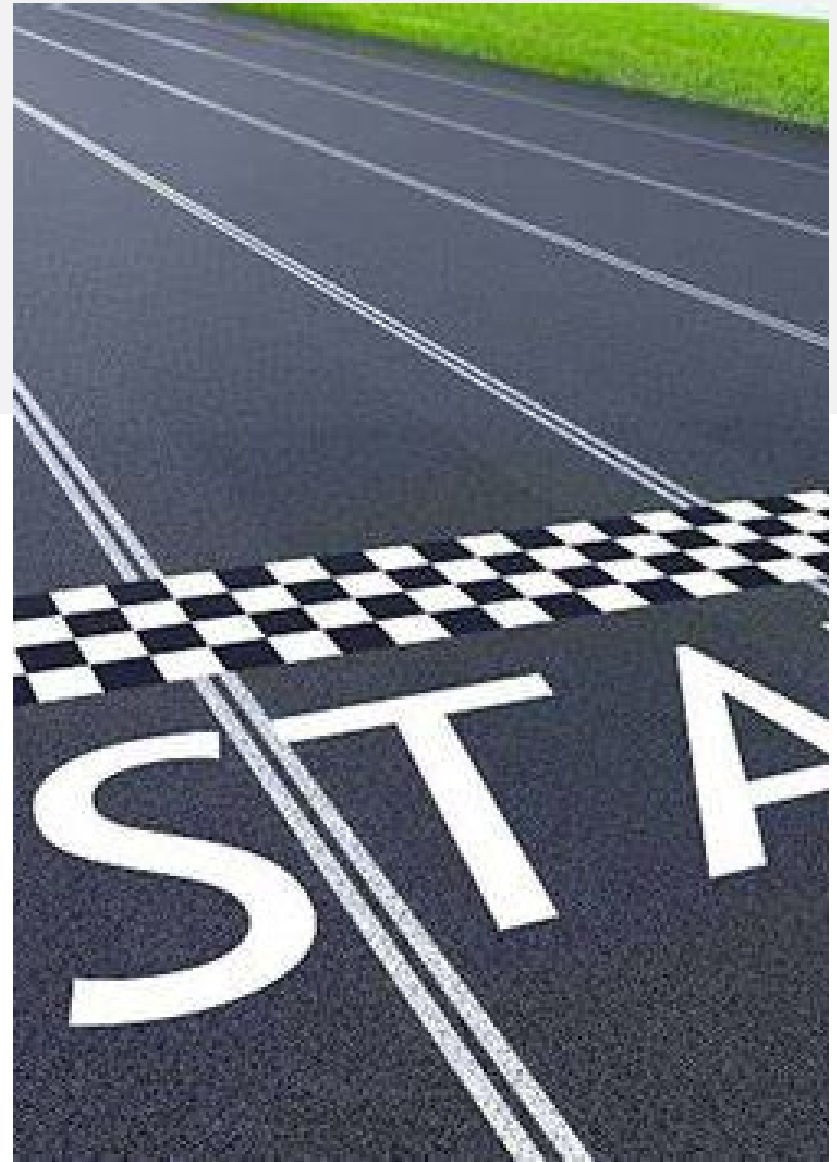
RS-SPAC Setup

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 cant 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 Through
- 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

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%

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%

SPAC WHAT
WE DO
SETUP
VOLUME &
MILESTONE

- 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 Through
 - 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

WHAT WE DO- Vol/MS IN QA

Status: Expired

Type: 315-C&G- Federal

Billing Basis: Milestone

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: 12/31/1899

Cost Structure: MTDC

F&A Rate: 26.00%

Status: Active

Type: 365-C&G- Private

Billing Basis: Volume

Start Date: 8/30/2022

Adj Start Date:

8/30/2022

End Date: 8/29/2023

Adj End Date:

8/29/2023

Pre-Award Date:

12/31/1899

Cost Structure: TDC

F&A Rate: 30.00%

Status: Active

Type: 315-C&G- Federal

Billing Basis: Volume

Start Date: 10/1/2021

Adj Start Date: 10/1/2021

End Date: 9/30/2022

Adj End Date: 9/30/2022

Pre-Award Date:

12/31/1899

Cost Structure: MTDC

F&A Rate: 26.00%

Status: Active

Type: 365-C&G- Private

Billing Basis: Milestone

Start Date: 11/15/2021

Adj Start Date: 11/15/2021

End Date: 12/31/2023

Adj End Date: 12/31/2023

Pre-Award Date: 12/31/1899

Cost Structure: TDC

F&A Rate: 50.00%

SPAC WHAT WE DO SETUP SCHEDULE

- 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 Through
 - 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

WHAT WE DO- Schedule in QA

Status: Closed
Type: 315-C&G- Federal
Billing Basis: Schedule
Start Date: 9/13/2019
Adj Start Date: 9/13/2019
End Date: 12/13/2021
Adj End Date: 12/13/2021
Pre-Award Date: 12/31/1899
Cost Structure: NONE
F&A Rate: 0.00%

Status: Active
Type: 365-C&G- Private
Billing Basis: Schedule
Start Date: 7/1/2022
Adj Start Date: 7/1/2022
End Date: 6/30/2023
Adj End Date: 6/30/2023
Pre-Award Date: 12/31/1899
Cost Structure: MTDC
F&A Rate: 10.00%

Status: Active
Type: 335-C&G- State
& Local
Billing Basis: Schedule
Start Date: 7/18/2022
Adj Start Date:
7/18/2022
End Date: 6/30/2023
Adj End Date:
6/30/2023
Pre-Award Date:
12/31/1899
Cost Structure: NONE
F&A Rate: 0.00%

Status: Active
Type: 345-C&G- State & Local - Fed
Prime
Billing Basis: Schedule
Start Date: 6/1/2022
Adj Start Date: 6/1/2022
End Date: 9/30/2025
Adj End Date: 9/30/2025
Pre-Award Date: 7/1/2007
Cost Structure: MTDC
F&A Rate: 15.00%

Status: Active
Type: 375-C&G- Private-
Fed Prime
Billing Basis: Schedule
Start Date: 7/1/2022
Adj Start Date:
7/1/2022
End Date: 6/30/2023
Adj End Date: 6/30/2023
Pre-Award Date:
12/31/1899
Cost Structure: MTDC
F&A Rate: 26.00%

**SPAC WHAT
WE DO
SETUP**

**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

WHAT WE DO- Fed Cost & Sched/Cost IN QA

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%

DOD – ARMY

Type:

315 – C&G Federal

Billing Basis:

Scheduled/Cost

**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

WHAT WE DO- Fed Letter of Credit IN QA

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%

SPAC
WHAT
WE DO
BILLING

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

SPAC
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



KRISSY LONG

Manager

410-706-2927

Krissy.long@umaryland.edu

Kyle Newman, Financial Analyst

Janet Nguru, Financial Analyst

Shelly Shirk, Financial Analyst

Claude Street, Financial Analyst

Shernett Wynter, Financial Analyst

CONTACT SPA NON-FED BILLING TEAM

RS-SPAC Billing Non Fed

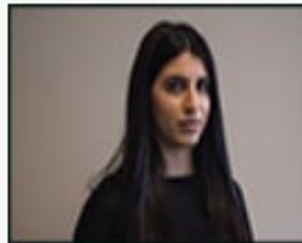
billnonfed@umaryland.edu

SPAC
WHAT
WE DO
**BILL
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

**VOLUME
MILESTONE
SCHEDULE
(VMS)
BILLING
Team**

**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

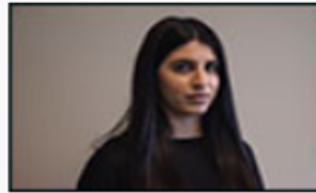
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- Do not need to return funds if we credit or collect more than expense
- Cannot be audited to the exact expense
- Billing Basis Volume or Milestone

SPAC
WHAT WE
DO
BILL
VOLUME
MILESTONE
SCHEDULE

- Scheduled
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- 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

**FEDERAL
COST
SHEDULE/COST
BILLING
Team**

Danijela Macakanja– Manager



DANIJELA MACAKANJA
Manager
410-706-2938
dmacakanja@umaryland.edu

Esther Ndiangui, Sr. Financial
Accountant

Sienna Kelly, Accountant 1

VA/DOD Billing, Accountant 1

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 cant 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

**FFR
Reporting
and Draws
Team
Quality
Assurance**

Hamid Badiei-Boushehri, Manager



HAMID BADIEI-BOUSHEHRI

Manager

hbboushehri@umaryland.edu

410-706-2430

Ajesh Singh, Sr. Accountant - Draws

Leidy Duran, Financial Analyst – FFR's

Sedrick Henry, Sr. Accountant - QA

Vacant, Financial Analyst- QA

Minji (Jenna) Kim , Accountant 1 - QA

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

SPAC
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

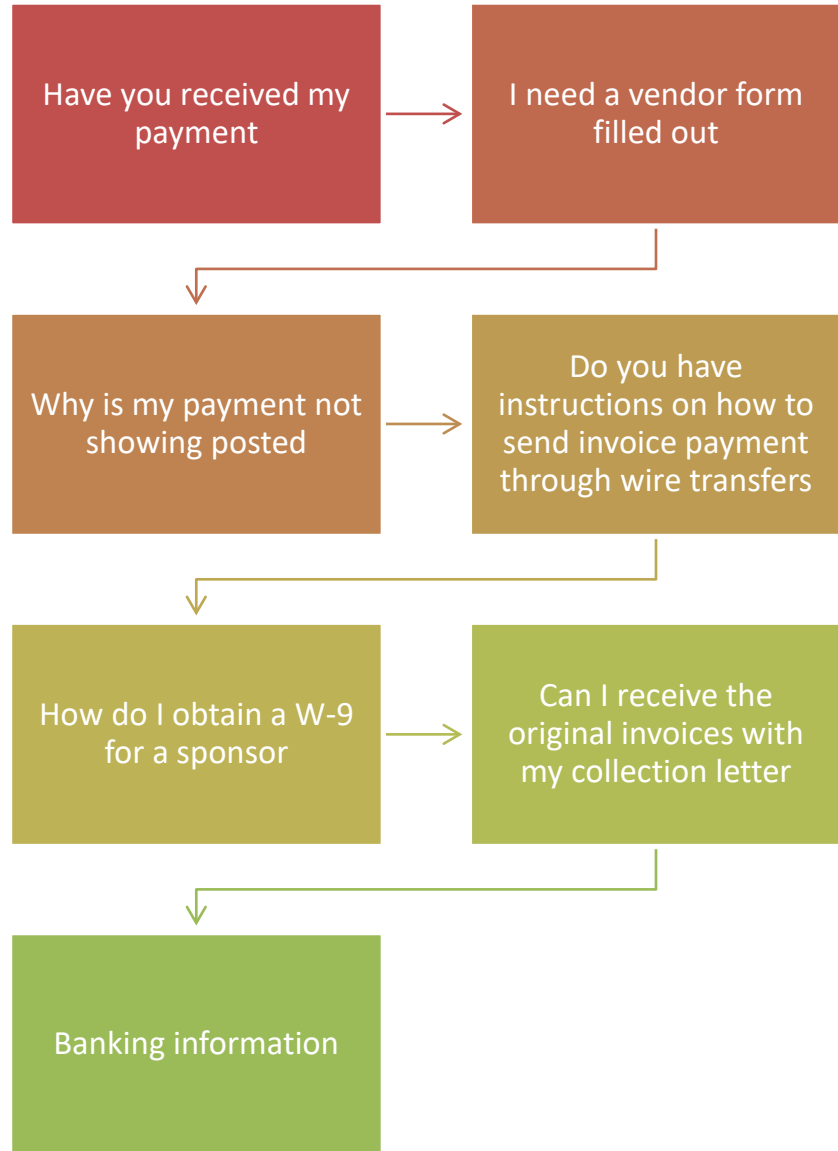
Vacant, Collection
Specialist

CONTACT CAR TEAM

RS-SPAC Collections

spaccollections@umaryland.edu

Questions for CAR



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.

Cost Analysis & Compliance

Beryl Gwan, Sr. Manager

Tracy Nyugen, Cost Accountant

Amy Sallese, Cost Accountant

Binita Shah, Cost Accountant

Plangi Dakum, Accountant 1

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



NATHAN HOLLAWAY

Administrative Assistant

410-706-5240

nhollaway@umaryland.edu

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

Administration

I have a survey that needs to be filled out

I need audited financial statements

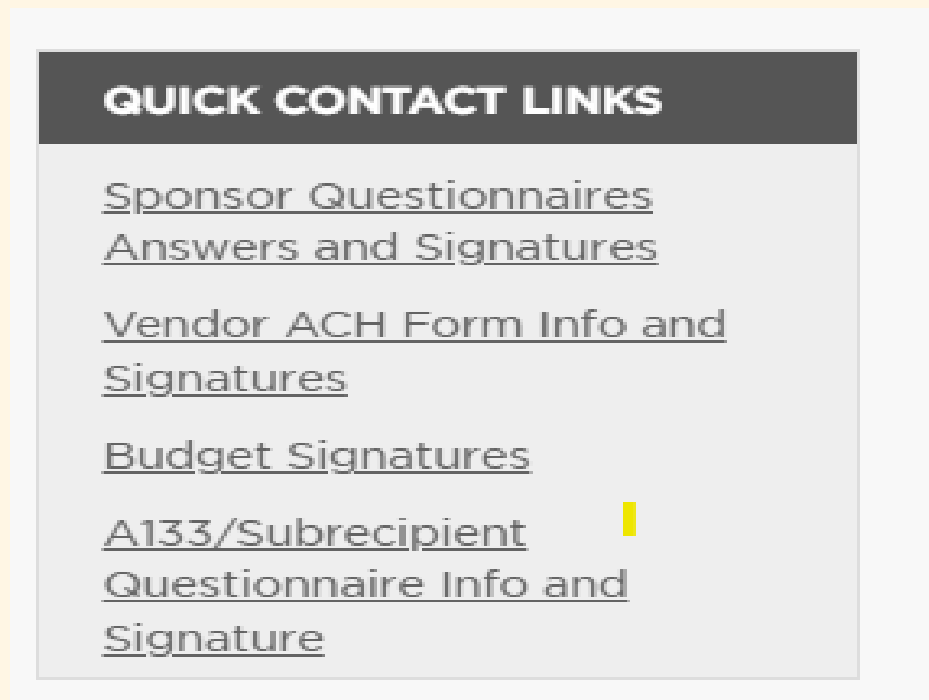
I need an A133 subrecipient survey filled

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/>



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



**YOUR
VOICE
MATTERS.**

Questions



We have a little time.....





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!



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Sponsored Projects Accounting and Compliance (SPAC)

CHILD PROJECT REQUEST FORM

PARENT PROJECT INFORMATION

Parent PI Name	Michelle ward	Award #	1903020
		Parent Project #	19030203

INFORMATION FOR CHILD PROJECT SET UP

Project PI Name	Michelle ward		
School	School of Pharmacy		
Department	PSC		
Project Title	Measurement of Mental Illness and HPHCs		
Period of Performance	Start Date	09/01/2020	End Date 08/21/2021
Activity Type	<input checked="" type="checkbox"/> Research Services <input type="checkbox"/> Other Sponsored Activity <input type="checkbox"/> Clinical Trial <input type="checkbox"/> Fellowship (Pre) <input type="checkbox"/> Fellowship (Post)		
	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

<https://www.umaryland.edu/media/umb/af/spac/policies/ContractGrantBilling.pdf>



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

- I. <https://www.umaryland.edu/media/umb/af/spac/policies/ContractGrantBilling.pdf>
- 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 LIFE CYCLE

Project Expires ROE Sent by SPAC
Within 30 Day to Department

<ul style="list-style-type: none"> > Acct or DL list >Dept Adj & BU >PI Signs >Return in 14 	<p>After 14</p> <ul style="list-style-type: none"> >2cd request >Add PI & Admin >Rev, Adj, BU >PI Signs >Return in 7 Days 	<p>After 7</p> <ul style="list-style-type: none"> >3rd Request >Include SPAC Manager & Deans Office >Rev, adj, BU >PI Signs >Return in 7 days 	<p>After 7</p> <p>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</p>
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30
+14
+7
+7
=58

This is ROE's, FFR's are somewhat different due to their requirements

ROE LIFE CYCLE



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

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

Reference Number: 2021-004
Prior Year Finding: N/A
Federal Agency: U.S. Department of Education
State Agency: Bowie State University, University of Maryland, Baltimore
Federal Program: COVID-19 – HEERF Student Aid Portion
COVID-19 – HEERF Institutional Portion
COVID-19 – HEERF Historically Black Colleges and Universities (HBCUs)
Assistance Listing Number: 84.425E, 84.425F, 84.425J
Award Number and Year: P425F200656 (5/4/2020 – 6/7/2022), P425E202510 (4/25/2020 – 6/7/2022), P425J200103 (5/1/2020 – 5/11/2022)
Compliance Requirement: Reporting – Schedule of Expenditures of Federal Awards
Type of Finding: Significant Deficiency in Internal Control Over Compliance

- 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.

Effort Certifications A133

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



reminder

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
- <https://www.umaryland.edu/spac/sponsored-projects-accounting-and-compliance-spac/departing-pi-award-disposition-notification/>
- 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



Appropriations, Expenditures, and Encumbrances Ledger									
Account	Ref	Account / Description	Encumbrances			Expenditures		Appropriation	
			Increase Dr	Decrease (Cr)	Balance Dr(Cr)	Dr(Cr)	Balance Dr(Cr)	Cr(Dr)	Balance Cr(Dr)
5/6/7020		General Government							
	101	Budget Authorization						636,000	636,000
	102	Purchase Order Issued	6,450		6,450				629,550
	102	Payroll				150,900	150,900		478,650
	102	Goods Received		4,750	1,700	4,700	155,600		478,700
5/6/7030		Public Safety							
	101	Budget Authorization						126,000	126,000
	102	Payroll				30,100	30,100		95,900
	103							50,200	146,100
5/6/7050		Culture and Recreation							
	101	Budget Authorization						86,000	86,000
	102	Purchase Order Issued	1,250		1,250				84,750
	102	Goods Received		1,250	0	1,050	1,050		84,950
	102	Payroll				15,050	16,100		69,900
5/6/7070		Miscellaneous							
	101	Budget Authorization						15,100	15,100

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

	Cumulative
10. Transactions	
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	0.00
<i>(Use lines d-o for single grant reporting)</i>	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	
e. Federal share of expenditures	
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	0.00
h. Unobligated balance of Federal funds (line d minus g)	0.00



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