May 14, 2014

- Demo of PHS Subrecipient FCOI changes to Proposal Routing Form (Jose Jimenez)
- DSP Staffing Updates (Wendy Beaver)
- DSP Grant Updates (Lynn Hudachek)
- GAO Updates (Audra Haddy)
- New OMB Uniform Guidance (Audra Haddy)
- Improvements to Award Close Out Process (Audra Haddy)
- Policy & Procedure for Invoicing/Accounts Receivable (Audra Haddy)
DSP Updates

Research Administrators Meeting
May 14, 2014
Staff Updates – Wendy Beaver

DSP Updates and Reminders – Lynn Hudachek
DSP Process Reminders

• Routing Forms and complete applications should reach the Division of Sponsored Programs (DSP) for review at least five working days in advance of the sponsor's submission deadline. DSP doesn’t have the authority to grant internal deadline extensions.

http://dsp.research.uiowa.edu/ui-routing-policy-procedure
DSP Process Reminders

• Route LOIs & pre-applications through DSP **if the sponsor requires an authorized signature and/or a budget.**

• Route cost share & F&A reduction requests through **DSP (NOT the OVPR&ED) at least 2 weeks in advance of the deadline.**
DSP Process Reminders

• Please read eligibility criteria in program announcement.
• Attach final budget (not drafts) to routing form.
• Please enter reasonable “fake” deadlines & use comments box on routing form.
Effective immediately, if a subrecipient does not have a federally negotiated F&A rate, for federally funded projects the UI will allow the subrecipient to collect 10% MTDC F&A. This is an increase from our former amount allowed of 8% MTDC F&A, and is also consistent with the F&A rate allowed in this situation under the new OMB Uniform Guidance.
Cayuse Reminders

- Cayuse supports multi-project applications for NIH grants.
- Cayuse routing path should be PI & DSP (don’t add others in between).
- Review pdf in Cayuse before routing to DSP.
• NIH and AHRQ will accept a new application following an unsuccessful resubmission (A1) application. - See more at: http://grants.nih.gov/grants/guide/notice-files/NOT-OD-14-074.html#sthash.O4LNlj5x.dpuf
Of 496 applications rec’d in the 1st Qtr of 2014 - 26% of proposals arrived in DSP within the 5 business day deadline. **Almost half (46%) arrive 2 or less days before the deadline.**
GAO Updates
New OMB Uniform Guidance
Improvements to Award Close Out Process
Policy & Procedure for Invoicing/Accounts Receivable
GAO Updates
Staff Announcements:

- Melissa Allen promoted to Assistant Director, Other Federal Team, March 2014
- Jeff Sebring hired as Gift Accountant, Non Federal Team, March 2014
- Katie Sievers hired as Accountant, DHHS Team, May 2014
- Erica Meyer hired as Accountant, Non Federal Team, May 2014

http://gao.fo.uiowa.edu/contact-us
GAO Updates

- Annual A-133 Audit-FY13 Single Audit
  - Completed in March 2014
  - Common questions
- Other audit activity
New OMB Uniform Guidance for Federal Financial Assistance
Uniform Guidance - Background

Initiated with two directives from President Obama:

- November 2009 Executive Order 13520 on reducing improper payments and eliminating waste in Federal programs
- February 2011 Presidential Memorandum on promoting administrative flexibility

Directed OMB to find ways to reduce administrative burden while improving oversight and accountability for federal grant funds
October 2011, OMB created the Inter Agency Council on Financial Assistance Reform or COFAR

- Includes Controller of OMB and senior policy officials from eight largest federal grant making agencies
- Collaborated with State and local governments, Indian tribes, research and higher education institutions, nonprofit organizations, and the audit community
- Published two reform proposals:
  - February 2012, Reform of Federal Policies Relating to Grants and Cooperative Agreements; cost principles and administrative requirements (including Single Audit Act) – Advanced Notice of Proposed Guidance
  - February 2013, Reform of Federal Policies Relating to Grants and Cooperative Agreements; Cost Principles and Administrative Requirements (Including Single Audit Act) – Proposed Guidance
New Uniform Guidance (2 CFR 200) released December 26, 2013

- Effective for all new awards and incremental funding awarded on or after December 26, 2014
- Audit requirements (Subpart F) will apply to audits of fiscal years beginning on or after December 26, 2014 -- for us, this will be fiscal year 2016 (July 1, 2015-June 30, 2016)
Subpart A: Acronyms and Definitions
Subpart B: General Provisions
Subpart C: Pre-award Requirements & Contents of Federal Awards
Subpart D: Post Federal Award Requirements
Subpart E: Cost Principles
Subpart F: Audit Requirements
Appendix I: Funding Opportunities
Appendix II: Contract Provisions
Appendix III: Indirect Costs
COFAR – what’s next...upcoming priorities:

- **Risk-Based Guidance Targets Burden and Waste, Fraud & Abuse**
  - Establish metrics for guidance (March 2014)
  - Federal agencies submit draft regulations to OMB (June 2014)
  - Additional training webcasts planned (June 2014)

- **Audit Resolution**
  - Complete framework for 2014 Compliance Supplement w/preview of guidance implementation (March 2014); Publish (April 2014)
  - Publish proposal to revise Data Collection Form and SEFA (December 2014)

- **Workforce Development**
- **Grants Data Standardization**
Uniform Guidance – Our Next Steps

Short term...

- Central staff meeting to review Uniform Guidance and identify process, policy and/or system changes
- Provide preliminary overview to campus (Post Award Advisory Committee, Research Administrator meeting, Budget Officer meeting, etc.)
Uniform Guidance – Our Next Steps

Long term...

- Obtain institutional knowledge of Uniform Guidance
- Update processes, systems & policies to reflect new requirements
- Educate university faculty and staff regarding the new requirements
February 2012, Reform of Federal Policies Relating to Grants and Cooperative Agreements; cost principles and administrative requirements (including Single Audit Act)

February 2013, Reform of Federal Policies Relating to Grants and Cooperative Agreements; Cost Principles and Administrative Requirements (Including Single Audit Act)


Links to Uniform Guidance Crosswalks and Side-by-Sides

Links to the Uniform Guidance 1-27-14 Training Webcast


Links to the Training Webcast Presentation Slides

Improvements to Award Close Out Process
Improvement to Award Close Out Process

- Upcoming changes
  - Invoicing/Accounts Receivable Policy & Procedure
  - Standard close out process in Grant Accounting
    - Use of Universal Close Out Workbook
  - Modification to current notification process
  - Enhancements to Grant Summary reports
Policy & Procedure for Invoicing/Accounts Receivable
New policy will be added to Grant Accounting website

Highlights:

- Invoicing will be handled in Grant Accounting unless:
  - Industry Sponsored Clinical Trial, or
  - Approved by Grant Accounting (new form indicating approval)

- Final Invoicing
  - Transactions should post to GL in time for final invoice
  - Late transactions will not be included without documentation
  - Any transactions discovered after final invoice has been submitted will be the responsibility of the department
  - Sponsor deadlines will drive Grant Accounting deadlines

- Delinquent Sponsor payments
  - Grant Accounting will follow up with Sponsor at regular intervals (except when Dept is responsible for billing)
  - After 90 days or more, Grant Accounting will determine if the balance is uncollectible
  - Department is responsible for covering any uncollectible balances