- ASRSP | Office of Cost Studies Webinar -

ASRSP & Cost Studies Semi-Annual Event June 24, 2020

House Keeping Notes

- Please use the Q&A function to send your questions; use the Chat feature only for saying hello to everyone
- Please stay muted and do not share your video/files (Thank you!)
- The slides are posted on the ASRSP Training -> Semiannual Networking Events webpage. See the announcement in Chat or go to https://www.northwestern.edu/asrsp/training/semiannualnetworking-events.html
- If your internet connection becomes unstable, you can disconnect from Zoom and open the slides locally. Then, dial in: Phone: 312.626.6799. See your confirmation email for additional details
- If zoombombing occurs, we will immediately shut down the webinar and reschedule
- If your question does not get answered due to time limit, please send your questions to jmitchell@northwestern.edu and we will address after the webinar

Agenda

Federal Regulations and ASRSP Staffing Updates - Mike Daniels

COVID-19 Costing – ASRSP and Office of Cost Studies Update - Jennifer Mitchell

Tools in Cognos and Research Portal to Monitor Invoices and Payments from Sponsors - Felice Patterson

Subaward PI Approval Workflow - Kathy Watson

Q&A



- National Institutes of Health (NIH) Office of Inspector General (OIG) Work Plan
- U.S. Government Accountability Office (GAO) Studies
- NIH Multi-Year Awards
- Dept. of Health and Human Services (HHS) / Payment Management System (PMS) Portal
- Section 117 of the Higher Education Act

- NIH OIG Work Plan
- New initiative review of risk areas at institutions concerning NIH awards
- Review of:
 - Inappropriate charges
 - Level of Financial Conflict of Interest
 - Deficiencies in Internal Controls
 - Foreign threats to medical, research and



GAO Review of Federal Agencies:

GAO will be looking at how NIH and other agencies have managed COVID-19 guidance

Gain understanding of how institutions have used the OMB flexibilities over the past 3 months

- HHS/PMS Federal Financial Report (FFR) Portal
- Phase 1 FFRs will no longer be submitted via NIH Commons, rather through the new PMS Portal
- Phase 2 Phase out of quarterly Federal Cash Transaction Report (FCTR) -Transitioning to Certification of Draw Down of Funds

Section 117 of the Higher Education Act

Section 117 of the Higher Education Act

Proposed Section 117 foreign gift and contract information emergency collection request withdrawn by Dept. of Education – plan is to issue new request for public comment

Section 117 of the Higher Education Act

Scrutiny of universities receiving foreign gifts and contracts

Education officials said enforcement efforts of Section 117 led to \$6.5 billion in previously undisclosed foreign money since July 1, 2019

ASRSP Staff Updates

Welcome to ASRSP!

 Vicenta Arroyo, Senior Accounting Representative , browning with a supply

ASRSP Staff Updates

Thank you for your service:

-Howard Ventura, Assistant Director

 Nilkanthray Dave, Senior Accounting Representative

ASRSP Staff Updates

Thank you for your service:

Sara Baciak, Senior Grant & Contract
 Financial Administrator



COVID-19 Costing - ASRSP and Office of Cost Studies Update

Semi-Annual Event



Where are We Now?

May and June of 2020

- OMB M-20-26 Extension of two COVID-19 flexibilities
- Guidance on Charging of Personal Protective Equipment (PPE) to Sponsored Projects
 - Northwestern Phased Return to Campus Following an Expiration of Stay-at-Home Orders
- Ongoing payroll/stipend idle time and nonpersonnel costs documentation for awards impacted by COVID-19
- Consideration for NIH FAQs Update

What's Next?

- Uncertainty
 - Clarification on COVID-19 cost flexibilities in OMB M-20-26
 - NIH FAQS: Idle time documentation in RPPR?
 - Audit implication
 - Equipment re-inventory/tagging?
 - FY2020 KPMG Single Audit on R&D?
 - Agency audits?
 - Update on Effort Attestation statement starting Q3 of 2020
- July: Q3 of 2020 Effort Report Release
 - Consideration for Effort certification



COVID-19 Cost Flexibilities per OMB M-20-26

- Extension: Allowability of salaries and other project activities through Sept 30, 2020
- Appendix A Administrative Relief Exceptions for COVID-19 Crisis
 - All cost flexibilities expire Sept 30, 2020
 - Agencies may allow salaries/benefits and other costs necessary to <u>resume</u> activities supported by award
 - Awarding agencies <u>must</u> require recipients to maintain appropriate records and documentation to support the charges
 - Cannot be reimbursed again via other Federal programs (e.g., CARES Act, FEMA)
 - Uncertainty: "Recipients should retain documentation of their efforts to exhaust other funding sources and reduce overall operational costs"?



COVID-19 Cost Flexibilities per OMB M-20-26

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- Allowability of costs normally not chargeable to awards
- Cancellation of events, travel, and other activities
- Prior approval requirement waivers
- Extension of currently approved indirect cost rates
- Extension of closeout

NIH FAQs and RPPR

Then: April 17

If work is stopped or is disrupted because of COVID-19, how will NIH assess progress at the time of Research Performance Progress Report (RPPR) submission?

NIH understands the potential effects of COVID-19 on the progress of NIH supported research. Recipients must contact the funding IC to alert them of any effects

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Charging of Personal Protective Equipment (PPE) to Sponsored Projects



- Per NIH, if project-purchased PPE (or other lab supplies) were donated during the pandemic for <u>clinical or first responder use</u>, then the grant may re-purchase PPE and charge those costs to the grant. Agency prior approval required per M-20-26
- Allocation of costs when multiple projects are involved
 - If PPE charges are made to multiple sponsored projects or to a combination of sponsored projects and institutional fund sources, the costs must be allocated based on proportional benefit
 - Use Multiple Project Allocation Form to document justification on the benefiting awards
- Cost Transfers (journals)



Reporting "Idle Time"

- Applicable to Federal grants, cooperative agreements (except DOE and OJP), AHA (first 60 days)
- Prior approval/notification needed: Federal contracts, DOE & OJP

Justification Needed

- No work can be performed by the employee on the project from an off-campus location
- Work has stopped because it requires access to a lab temporarily unavailable
- Work has stopped because it requires access to equipment/technology not accessible to the employee
- Donation of time/effort to support COVID-19
 <u>emergency response activities</u>, instead of working on the sponsor-funded project; agency prior approval required

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Documenting "Idle Time" for 3Q2020 Effort Reporting

- 3Q2020 Effort Reports
 - Period
 - Chicago: March 1 to May 31
 - Evanston: March 1 to June 15
 - Expected release: Week of July 20th
 - Documentation for "Idle Time"
 - Consistency between justification forms and Effort Reporting
 - Suggested Template: "This report includes payroll affected by COVID-19 (list project #s). Detailed documentation is provided by the department for each impacted Award # (list SP Records)"



Summer Effort

- Effort certification for the period beyond Northwestern appointments (e.g.,9-month academic appointment) should reflect only the activity for which the faculty member is responsible and earning salary in that period
- Must be prepared to certify that effort was expended on those projects during the summer period in at least the same proportion as the summer salary charged to those projects





Tools

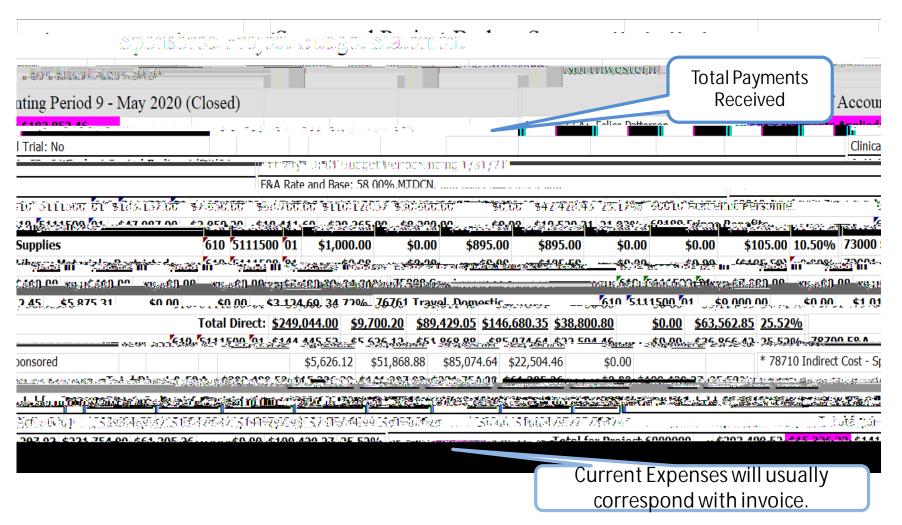
Cognos

- GM097 Sponsored Project Actuals Balance Report
- GM045 Sponsored Project Budget Statement
- GM091 Sponsor Payments Received

Research Portal



GM045 - Sponsored Project Budget Statement



When current expenses and actual invoice totals are different, review and discuss with GCFA

Review Current Period Expenses - Possible Scenarios

- Expenses are invalid and cannot be invoiced
- Award is over expended
- Expenses are outside of budget period
- F&A Correction
- Mid month invoicing (budget period end 15)

GM091 - Sponsor Payments Received

Sponsor Sponsor Award Number Deposit Date Posted Date Invoice Payment ID Amount National p o n s

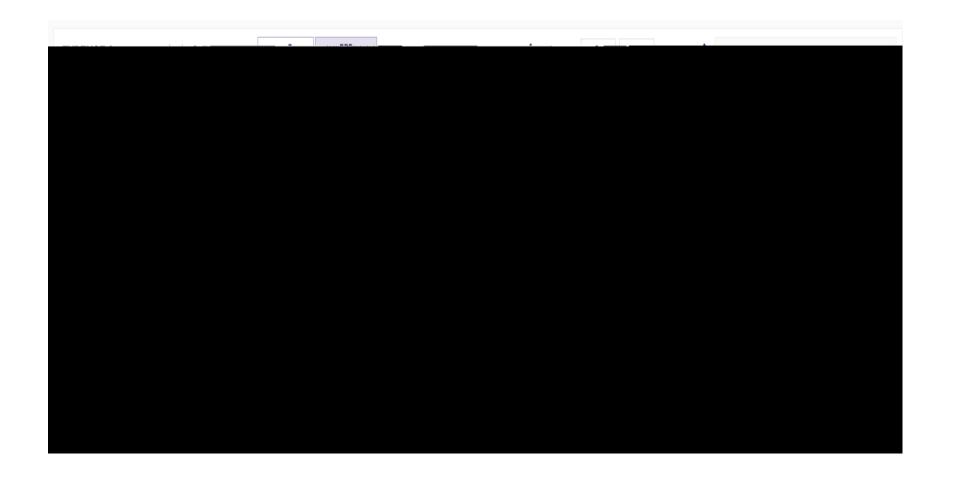
If you have questions regarding these Cognos reports, contact the assigned GCFA of the award



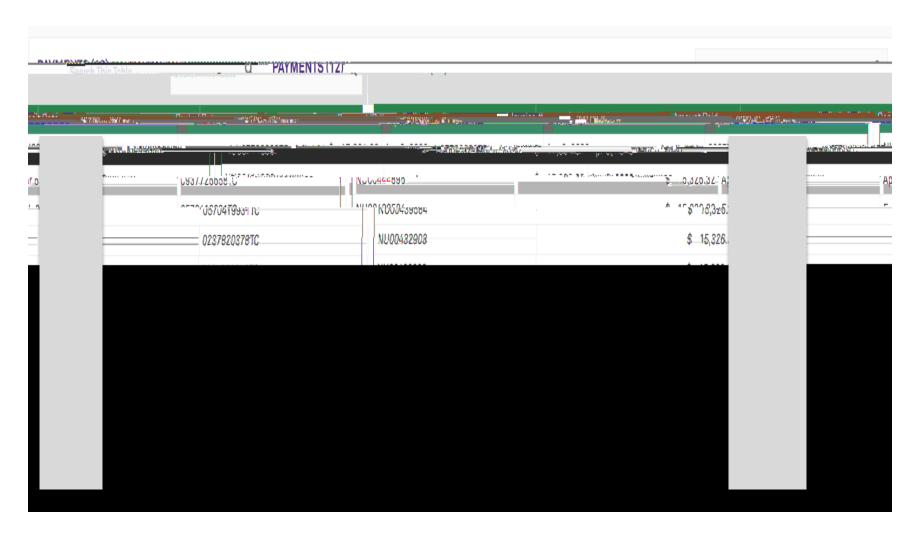
Appendix - Research Portal

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Monthly Invoice Expenses



Payment Detail





Subaward PI Approval Workflow

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Subcontract Invoice Approvals

 Currently accepting the following forms of PI approval:

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Process Highlights

- No need for wet signatures!
- No need for Receipts. One less step!
- Approvals can be done from anywhere NUFinancials can be accessed
- Turnaround time is significantly faster
- Queries will allow ASRSP to track the status of approvals and provide follow-up reminders
- NetID approvals are captured electronically for audit purposes
- A few schools are already using this!
- Job Aid available at: https://www.northwestern.edu/asrsp/expenses/subcontracts.html

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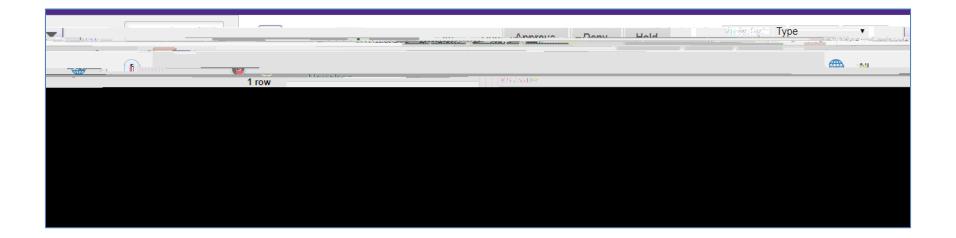
Process Roles

Process utilizes roles defined on the

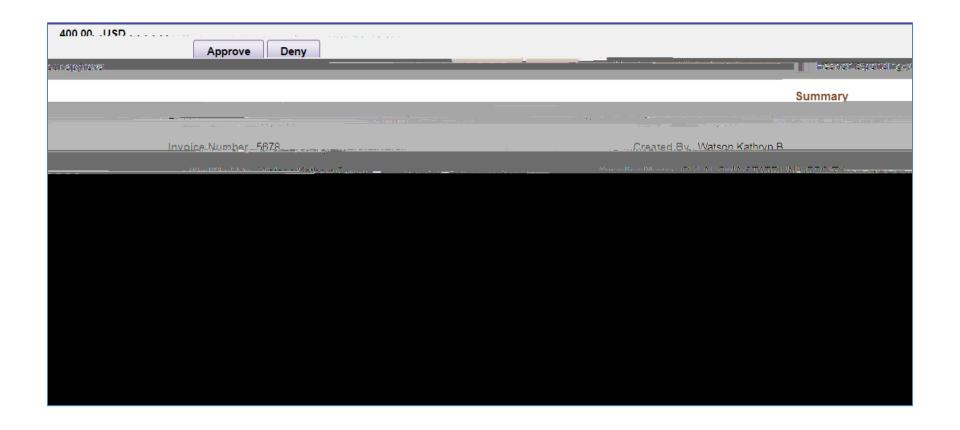


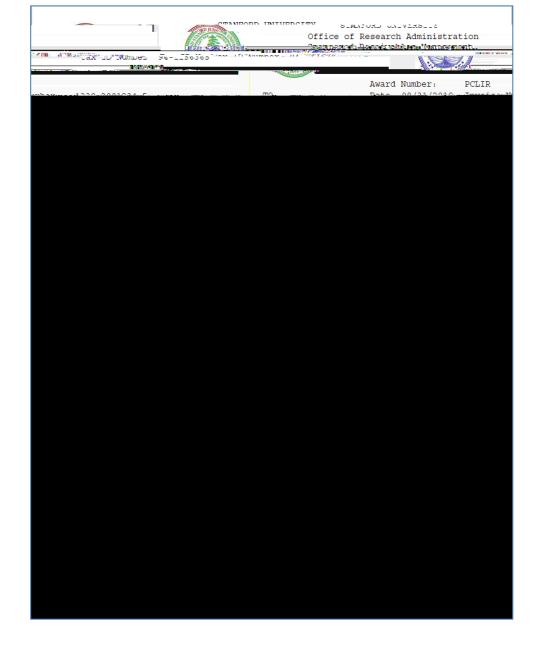
Subcontract Invoice PI Certification

Invoices will be processed as a <u>Voucher</u> transaction



Subcontract Invoice PI Certification







PI Workflow Certification

Currently Deployed:

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GM092 Cognos Report

- GM092 Subrecipient Monitoring Report
- New fields coming!
 - NUFin RADM (Research Administrator)
 - NUFin SUBKAD (Subk Administrator)
 - NUFin SPONSOR
 - Federal EIN data source InfoEd
 - DUNS and new UEI (Universal Employee Identifier) – data source InfoEd