NCURA TV 2007 Broadcast Workshop Series
Sponsored Projects Essentials
January 23rd, 2007
11:30 am – 3:30 pm EST

Moderator:
Jerry Fife, Assistant Vice Chancellor for Research Finance, Vanderbilt University

Panelists:
Denise Clark, Director, Research Administration and Finance, Rensselaer Polytechnic Institute
Ed Herran, Director, Office of Sponsored Projects, Memorial Sloan-Kettering Cancer Center
Laura Wade, Associate Director, Research Center Administration, TX Center for Superconductivity, University of Houston
Pam Whitlock, Director, Office of Sponsored Programs, University of North Carolina at Wilmington

<table>
<thead>
<tr>
<th>Clock</th>
<th>Segment Time</th>
<th>Main Topic</th>
<th>Key Issues</th>
<th>Supplemental Information</th>
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<td>10:30:00</td>
<td>01:00:00</td>
<td>Test Signal</td>
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<td>11:30:00</td>
<td>00:05:00</td>
<td>Welcome</td>
<td>Introductions</td>
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<td>11:35:00</td>
<td>00:10:00</td>
<td>Program Overview</td>
<td>1) The Allowability Criteria</td>
<td>• The Allowability Criteria Office of Management and Budget Circular (OMB) A-21 C.1 – C.4</td>
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<td>b) Allocable</td>
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<td>c) Consistent</td>
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<td>d) Follows any special award conditions</td>
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<td>11:45:00</td>
<td>00:15:00</td>
<td>A Few Basics</td>
<td>2) The Research Cycle: Proposal Award Performance Closeout Audit</td>
<td>• OMB A-110 Subpart B .11 <a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html">http://www.whitehouse.gov/omb/circulars/a110/a110.html</a></td>
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<td>Grant and Cooperative Agreement Act of 1977</td>
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<td>4) Roles and Responsibilities</td>
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<td>a) Principal Investigator (PI)</td>
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<td>b) Departmental Administrator</td>
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<td>c) Office of Sponsored Programs (central)</td>
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<td>d) Grant and Contract Accounting (central)</td>
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<td>e) Senior</td>
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| 12:00:00   | 00:15:00 | Proposal Budget Development    | f) Compliance office  
   g) Other offices  
   h) Shared  
      Responsibilities: stewardship and accountability  
      
| 12:15:00   | 00:20:00 | Budget Preparation Issues      | 5) Proposal Budget Development  
      a) Personnel  
      b) Supplies, travel, equipment, consulting, consortium, and other expenses  
      c) Cover all costs of the project  
      
| 12:15:00   | 00:20:00 | Budget Preparation Issues      | 6) Budget Preparation Issues:  
      a) Cost Accounting Standards  
      b) Cost sharing  
      i) Is cost sharing required?  
      ii) What cost sharing should be offered  
      c) Effort reporting  
      d) Proposing the correct F&A cost rates  
      e) Direct charging of administrative and clerical costs.  
      f) Program Income  
      g) Subcontracts  
      
• Foundation Center  
  http://foundationcenter.org/getstarted/tutorials/shortcourse/budget.html  

• Council on Governmental Relations, “Managing Externally funded Programs at Colleges and Universities”  
  http://cogr.edu/files/publications_research.cfm  

• NSF Grant Proposal Guide, Chapter 2, Proposal Preparation  
  http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g  

• Selected Item Summary of Costs Contained in OMB Circulars  
  http://thefdp.org/Subawards.html  

• NSF Grant Proposal Guide, Chapter 2 xii, Cost Sharing  
  http://nsf.gov/pubs/gpg/nsf04_23/2.jsp#IIC2g  

• AAU/COGR/NASULGC/FDP “Renewing the Federal Government-Industry Research Partnership”  
  http://cogr.edu/docs/OMBCostSharing.doc  

• Stanford University policy on cost sharing  
  http://www.stanford.edu/dept/DoR/Resources/cs.html  

• OMB Clarification on voluntary uncommitted cost sharing  

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| 12:35:00 | 00:10:00 | Revised Budget Phase    | 7) Revised Budget Phase  
   a) Programmatic cuts  
   b) Administrative cuts  
   c) Newly approved rate for Facilities & Administrative Costs  
   d) Review with Principal Investigator  
   e) What about the sub recipient budget? |
| 12:45:00 | 00:15:00 | Award Acceptance        | 8) Award Acceptance  
   Review of Final Budget: Other Issues in Award Negotiation  
   a) Assignment/acceptance of financial risk  
   b) Payment terms/Method of Payment  
   c) Reporting frequency, e.g. monthly financial reporting  
   d) Reporting requirements, e.g. labor hour reporting  
   e) Types of reports required; financial, technical, patent, property  
   f) Retention periods  
   g) Audit requirements |
| 01:00:00 | 00:30:00 | Break for Lunch         | NCURA Upcoming Events with Music |
| 01:30:00 | 00:05:00 | Welcome Back            | Kathleen Larmett |

http://www.whitehouse.gov/omb/memoranda/m01-06.html

- OMB Circular A-110, Section C22, Payment [http://www.whitehouse.gov/omb/circulars/a110/a110.html#22](http://www.whitehouse.gov/omb/circulars/a110/a110.html#22)
- Federal Demonstration Partnership [http://thefdp.org/Subawards.html](http://thefdp.org/Subawards.html)
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| 01:35:00 | 00:10:00 | Sub recipient Monitoring      | 9) Sub recipient Monitoring  
   a) The requirements and resources  
   b) When do you start?  
   c) Roles and Responsibilities  
   d) Where are the compliance risks (and mitigating this risk)?  
   e) The current audit environment  
   • OMB A-133 Compliance Supplement – Part 6–Attachment M  
   • Review of Subaward Costs Claimed Under University Of Massachusetts Medical School Prime NIH Grant Number 5 P01 HL56920-05 From February 1, 2001, Through August 31, 2002," (A-01-06-01501)  
     [http://www.oig.hhs.gov/oas/oas/ni.html](http://www.oig.hhs.gov/oas/oas/ni.html)  
   • Review of Subaward costs claimed under University of Massachusetts Medical School Prime NIH Grant Number 5PO1 HL 56920-05  
     [http://www.oig.hhs.gov/oas/oas/ni.html](http://www.oig.hhs.gov/oas/oas/ni.html)  
   • Federal Demonstration Partnership Sub recipient Monitoring  
     [http://thefdp.org/Subrecipient.html](http://thefdp.org/Subrecipient.html)  
   • Office of Inspector General Audit ‘Review of Subaward Costs Claimed by Boston University on NIH Grant Number 5 U01 HL066582-04 and 3 U01 HL066582-04S1  
     [http://oig.hhs.gov/oas/reports/region1/10601500.htm](http://oig.hhs.gov/oas/reports/region1/10601500.htm) |
| 01:45:00 | 00:20:00 | Charges to Sponsored Programs | 10) Charges to Sponsored Programs  
   a) Salaries  
   b) Supplies  
   c) Equipment  
   d) Travel  
   e) Memberships and Subscription  
   • Salaries - OMB A-21 – Section J.10.  
     [http://www.whitehouse.gov/omb/circulars/a021/a021.html](http://www.whitehouse.gov/omb/circulars/a021/a021.html)  
   • A-21 Section J.31.  
     [http://www.whitehouse.gov/omb/circulars/a021/a021.html](http://www.whitehouse.gov/omb/circulars/a021/a021.html) |
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<th>02:05:00</th>
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<th>Cost Transfer</th>
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<tbody>
<tr>
<td>f) Publications</td>
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<td>g) Cell Phones, desk phones, faxes, PDA’s and Internet Connections for Home Office</td>
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<td>h) Cost Accounting Standards (CAS)</td>
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<td>d) OMB Circular A-110 C35 <a href="http://www.whitehouse.gov/omb/circulars/a110/a110.html#35">http://www.whitehouse.gov/omb/circulars/a110/a110.html#35</a></td>
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<td>e) Timing of cost transfers and late cost transfers</td>
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<td>f) Who reviews and approves cost transfers?</td>
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<td>g) How do I determine reasonable, allocable and allowable for cost transfers?</td>
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<td>h) The current audit environment</td>
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<td>Time</td>
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| 02:15:00 | 00:10:00 | Financial Reporting and Closeout | 12) Financial Reporting/Closeout  
  a) Best Practices  
  b) Financial Reporting and A-133  
  c) Closeout  
  d) Record Retention  
  e) Staying out of trouble in this area  
  • OMB Circular A-110 Section C21.  
  http://www.whitehouse.gov/omb/circulars/a110/a110.html#35  
  • OMB circular A-110 Section 41  
  http://www.whitehouse.gov/omb/circulars/a110/a110.html#35  
  • A-133  
  http://www.whitehouse.gov/omb/circulars/a133/a133.html |
| 02:25:00 | 00:10:00 | Break                             |                                           |
| 02:35:00 | 00:05:00 | Welcome Back                      | Kathleen Larmett |
| 02:40:00 | 00:20:00 | Time and Effort                   | 13) Time and Effort  
  a) The requirements and resources  
  b) Compliance Risks and mitigating the risk  
  c) What can happen when things go wrong  
  d) The current audit environment  
  • A-21J.10.  
  • NIH Policy Statement  
  • HHS OIG Workplan  
  • Northwestern, Johns Hopkins, Dartmouth, Yale  
  http://www.oig.hhs.gov/oas/oas/.nih.html  
  • NSF OIG Workplan  
  www.nsf.gov/oig/fy2007_annual_a
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<th>Session</th>
<th>Description</th>
<th>Resources</th>
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| 03:00:00 | 00:10:00 | Project Monitoring         | 14) Project Monitoring  
   a) Financial  
   b) Non-Financial  
   c) Roles and Responsibilities  
   d) Understanding that problems which appear small can result in large audit findings when magnified across the institution | University of Pennsylvania  
http://www.nsf.gov/oig/pubs.jsp                                                                                          |
| 03:10:00 | 00:15:00 | Summary and Conclusions    | 15) It’s all tied together and we’re involved  
   a) Teamwork  
   b) Roles and responsibilities  
   c) Education  
   d) Partnerships                                                                                                 |
| 3:25:00  | 00:05:00 | Broadcast Wrap up          | Kathleen Larmett                                                                                                                                          | COGR New Research Paradigms Call for Regulatory Change, November 2003  
http://cogr.edu/docs/Research Paradigms.doc                                                                                   |
| 3:30:00  | 3:30:00  | End                         |                                                                                                                                                                                                           | A Federal Perspective on Compliance  
"Grants.gov Has Changed the Pre-Award Process, Survey Finds."  
http://www.ncura.edu/bookstore/default.asp                                                                                               |