

OUA Balloting Exercise Effort Reporting Policy

RARA

November 17, 2015



Audit Scope and Background

- ▶ University wide compliance with the Effort Reporting Policy
 - FY 2015 – 19 Departments were audited
 - Changes were made to the Policy
 - Additional training was provided
 - FY 2016 – Additional departments will be audited
- ▶ The FY 2016 audit will focus on compliance with the following areas within the Effort Reporting Policy:
 - Certification of Effort
 - Required Internal Controls Related to the Management of Faculty Member/Investigator Effort Commitments

Keep smiling - maybe the auditor will forget about those reports she asked for yesterday



someecards
user card

Why today's exercise?

- ▶ The audit testing for FY 2016 is only focused on a limited number of departments, but we want to understand the University wide impact of the Policy
- ▶ Additional training was provided related to the Policy as a result of the FY 2015 audit
- ▶ Because every department is faced with different challenges when implementing new policies
- ▶ To get honest (anonymous) feedback on the Effort Reporting Policy

New policies can be confusing...



Policy non-compliance can often be unintentional...

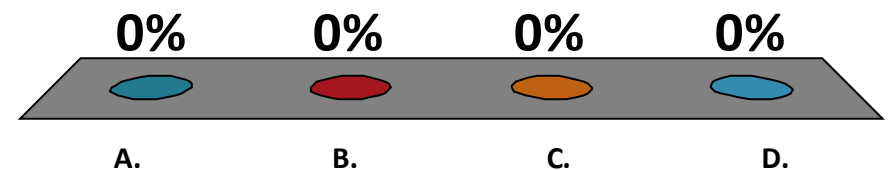


LET'S GET
STARTED



1. Where can you find the University's Effort Reporting Policy?

- A. ORACS' webpage
- B. ORPA's webpage
- C. University Audit's webpage
- D. Central Finance's webpage



ORPA

OFFICE OF RESEARCH AND PROJECT ADMINISTRATION

Policy Links

Sponsored Research Administration

Equipment and Property

Intellectual Property

Policies

Sponsored Research Administration

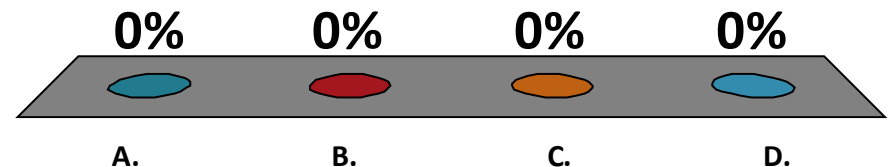
Title	Description
Allocation and Charging of Direct and Indirect Costs	Allowable versus unallowable costs
Cost Sharing Policy	Policy and procedures for the Administration of cost sharing
Definition of a Sponsored Program	Identifying conditions of a sponsored program
Effort Reporting Policy	Outlines policy and procedures for complying with federal effort/payroll allocation requirements and other applicable sponsor requirements.
Progress Report Effort Verification Template	Template to assist with documenting investigator committed, reported and actual effort.



2. When is the last time you referred to the University's Effort Reporting Policy?

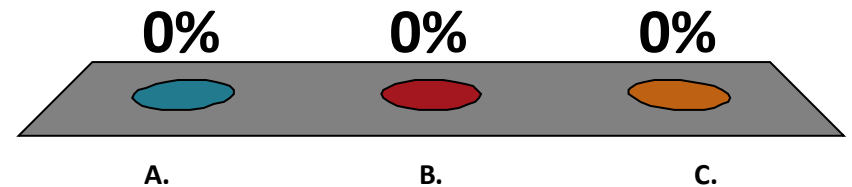


- A. I use it frequently as a reference tool
- B. Within the past 6 months
- C. When it was presented at the 2013 CLASP elective
- D. Never



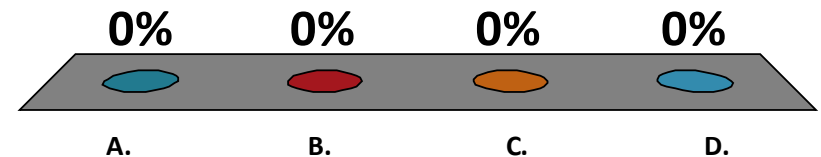
3. Have you reviewed all or part of the University Effort Reporting Policy with your faculty?

- A. Yes
- B. No
- C. Some, but not all



4. Are you utilizing the HRMS effort certification exception report to help determine individuals with no change in effort in the past 12 months and to prepared 'no change PAFs'?

- A. Yes
- B. No
- C. What report?
- D. I use a different process to identify these types of individuals.



ORPA

OFFICE OF RESEARCH AND PROJECT ADMINISTRATION

- Home
- ORPA
- Funding
- Proposal Development
- Award Management
- Forms
- Policies
- Compliance
- Training**

CLASP Links

Practice Aids, Tools and Self-assessment Templates

Past RARA and River Rats Presentations

CLASP Toolbox

Practice Aids, Tools and Self-assessment Templates

Title	Description
CLASP Continuing Education Tracker	Worksheet for self-monitoring of CLASP continuing education credits earned
Comparing Actual and Budgeted Effort	A template to compare actual and budgeted effort for faculty on sponsored projects



Past RARA and River Rats Presentations

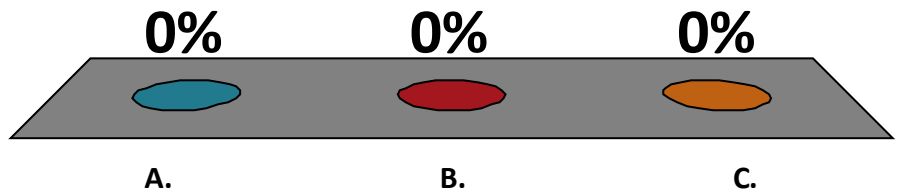
Title	Description
01/13 RARA and River Rats Presentation	"Introduction to a Comprehensive UR Effort Reporting Policy"
03/13 RARA and River Rats Presentation	"Invention Reporting"
04/13 RARA and River Rats Presentation	"Proposed OMB Circular Presentation"
05/13 RARA and River Rats Presentation	"Grant Fraud Awareness"
06/13 RARA Presentation	"Comprehensive Effort Reporting Policy"
07/13 RARA Presentation	"Code of Conduct for Business Activities" and "Clinical Trial Financial and Billing Initiative Update"
09/13 RARA and River Rats Presentation	"Annual Effort Certification 'No Change' PAF"

5. How is effort certified at the University?



CERTIFIED

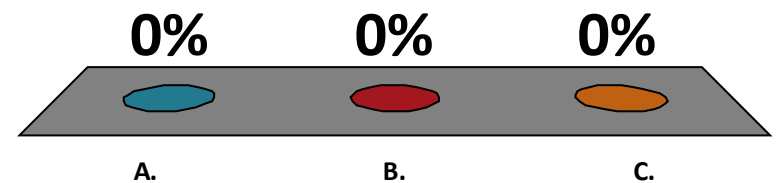
- A. By completing the annual Plan Confirmation System Review
- B. By signing effort certification statements on PAFs/Summer Cert.
- C. Both A and B



Personnel Action Form (PAF) Effort Certifications	Annual Plan Confirmation System Review (PCSR)
<p><u>Purpose:</u> To fulfill the University effort certification requirement</p>	<p><u>Purpose:</u> To fulfill the University system test requirement</p>
<p>Effort certifications on PAFs are <i>in addition</i> to the preparer and recommending officer signatures and are required once every 12 months</p>	<p>The annual PCSR <u>IS NOT</u> the same as the federal certification of effort</p>

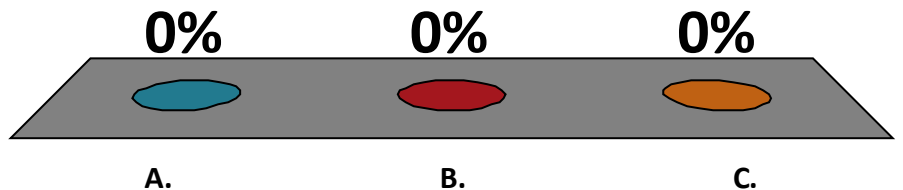
6. Has your department implemented procedures whereby (with the exception of post-doctoral individuals and graduate students) each individual certifies their own effort unless extenuating circumstances exist that prevent this from being achieved?

- A. Yes – Fully
- B. Yes – with some exceptions
- C. No



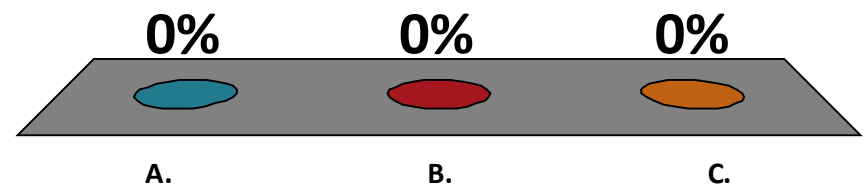
7. In the policy, what is meant by “extenuating circumstances”?

- A. Faculty/staff member is out of the office for the day
- B. Faculty/staff member is very busy and it is difficult to track them down for a signature
- C. Individual is physically indisposed (e.g., hospitalized) or is doing field work in a remote geographic region that does not have communication channels (e.g., Internet)



8. Have you implemented procedures to ensure administrators are only certifying effort in extenuating circumstances and only after documenting that a suitable means of verification was obtained?

- A. Yes – Fully
- B. Yes – With some exceptions
- C. No



9. Have you implemented procedures to obtain final effort certifications for individuals prior to them leaving the University?

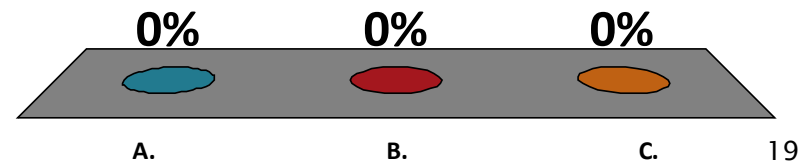
- A. Yes
- B. No



10. Has your department implemented the required internal controls described in the Policy Appendix? And do these controls address all 3 of the following objectives:

(i) ensuring the faculty member/investigator is not overcommitted; (ii) there is reasonable agreement between actual and reported effort; and (iii) any variance from committed effort requiring sponsor approval is identified and such approval is obtained.

- A. Yes
- B. No
- C. I have controls that address some, but not all of the control objectives



ORPA

OFFICE OF RESEARCH AND PROJECT ADMINISTRATION

Policy Links

Sponsored Research Administration

Equipment and Property

Intellectual Property

Policies

Sponsored Research Administration

Title	Description
<u>Allocation and Charging of Direct and Indirect Costs</u>	Allowable versus unallowable costs
<u>Cost Sharing Policy</u>	Policy and procedures for the Administration of cost sharing
<u>Definition of a Sponsored Program</u>	Identifying conditions of a sponsored program
<u>Effort Reporting Policy</u>	Outlines policy and procedures for complying with federal effort/payroll allocation requirements and other applicable sponsor requirements.
<u>Progress Report Effort Verification Template</u>	Template to assist with documenting investigator committed, reported and actual effort.



Effort Verification Template

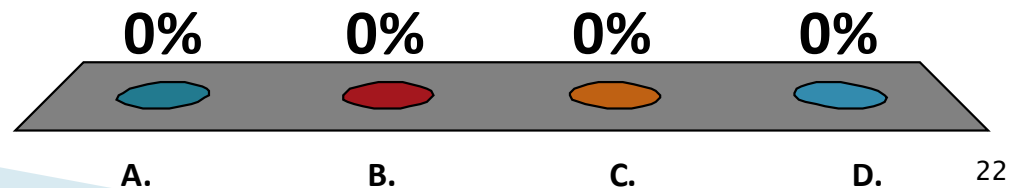
Faculty Member and Date of Review	Sponsored Projects	Committed Effort (a)	Actual Effort (b)	Reported Effort (c)	Key
					(a) From the project budget submitted with the proposal, or subsequent sponsor-approved commitment level
					(b) From discussion with the faculty member regarding the average portion of their University time being spent on the project
					(c) From the current HRMS distribution (be sure to include any cost shared percentages being charged to UR Financials Financial Activity Objects (FAO) other than GR FAOs



11. What is the greatest barrier in your department to obtaining 100% compliance with the Effort Reporting Policy?



- A. We have not thoroughly reviewed the policy and not taken the necessary steps to implement its provisions (i.e., limited staff resources to enforce / lack of understanding of the policy)
- B. Policy compliance is not 100% achievable given the size, complexity and culture of my department
- C. Other
- D. N/A – My dept. is fully compliant



Thank you!

Any questions?



Please return your clickers!