

FISCAL INSTITUTE FOR  
TRAINING (FIT)

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**OFFICE OF THE VICE PRESIDENT  
FOR RESEARCH (OVPR)**  
SPONSORED PROGRAM SERVICES  
(SPS)

Brenda Lowther & Matt Mroz

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 **TODAY'S OBJECTIVES**

1. Explain research & its administration
2. Explain the major functions of OVPR & SPS
3. Explain how SPS interacts with Institution Partners
4. Discuss audits and regulatory compliance

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### LEARNING OBJECTIVE 1 – EXPLAIN RESEARCH ADMINISTRATION

- Define research administration
- Define sponsored project
- Discuss roles and responsibilities
- Determine the project lifecycle

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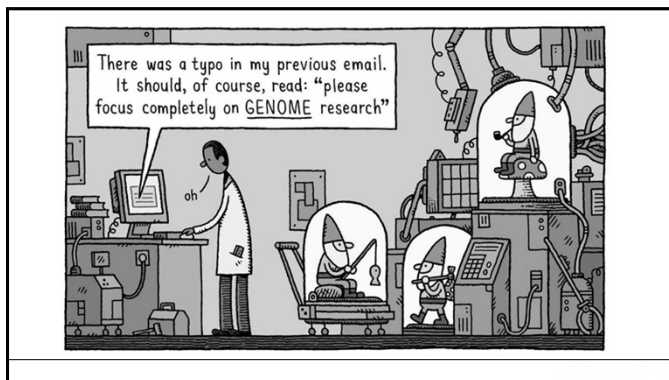
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### WHAT IS RESEARCH ADMINISTRATION?

A complex system of rules, regulations, policies, and procedures in place to facilitate compliance and integrity in academic research

A research administrator is anyone that performs administrative tasks – maintenance, compliance, review, or oversight – for a sponsored project.



#### THOUGHTS?

What goes on in a research administrator's mind

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### WHAT IS A SPONSORED PROJECT?

Sponsored projects are activities funded from an external source that come to the University as a legal document with terms and conditions and are used to carry out a specific objective. Sponsored Project awards and/or contracts are made with the institution, not individuals.

 Grants	 Contracts	 Cooperative Agreements	 UCONN HEALTH Internal Agreements
 Federal	 State	 Corporations	 Foundations

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### REGULATORY COMPLIANCE

**Regulatory compliance** is an organization's adherence to laws, regulations, guidelines and specifications relevant to research administration.

- It is also aspirational, "do the right thing."

UConn expectations of the research community

- Comply with applicable laws & regulations
- Comply with sponsor terms and conditions and University policies and procedures
- Report non-compliance

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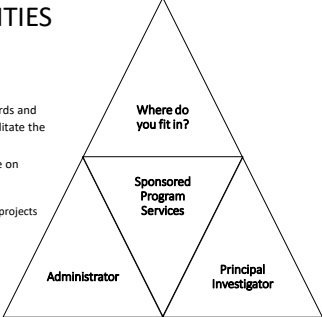
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### ROLES AND RESPONSIBILITIES

- University authorized official to negotiate and accept awards and contracts, review, approve and submit proposals, and facilitate the fiscal management of the award.
- Provides information, guidance, training, policy and advice on sponsored projects.
- Support PIs and researchers with fiscal matters of sponsored projects administration.
- Fiscal Officer also reviews and approves certain transactions.
- Overall responsibility, technical and fiscal oversight.
- Determines cost allocation.




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**PROJECT LIFECYCLE**

Sponsored projects are a collaborative effort between:

- The researcher
- Department Administrators/Shared Services
- Sponsored Program Services staff members
- Sponsor

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**PROJECT LIFECYCLE**

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 **LEARNING OBJECTIVE 2 (part 1) – EXPLAIN THE MAJOR FUNCTIONS OF THE OVPR**

The OVPR serves as one central location to handle all aspects of research.

- Lower the institution's risk
- Reduce instances of non-compliance
- Reduce audit findings related to research
- Provide a central contact between the sponsor and the university to ensure all communications are addressed appropriately
- Provide faculty and department staff with support to ensure all research compliance requirements are met
- Provide support, guidance, and backup to all research faculty and department staff

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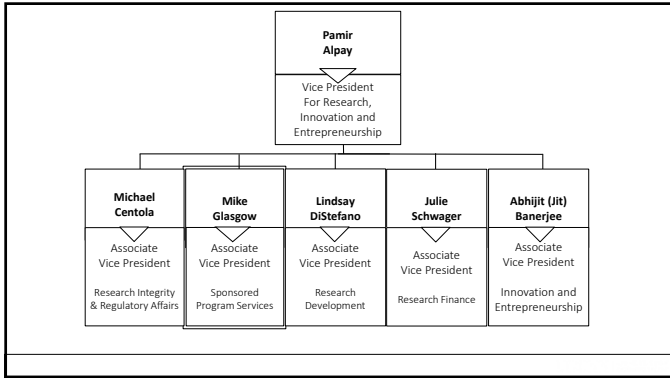
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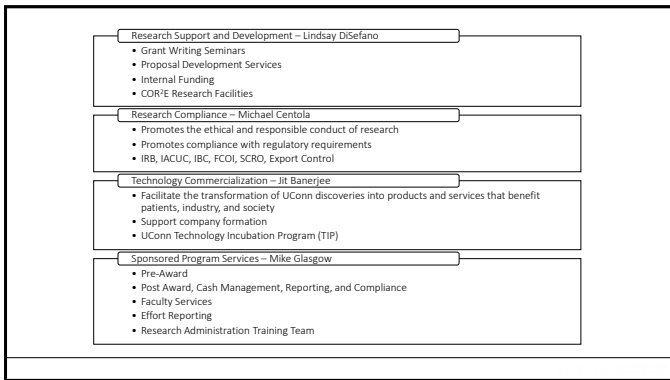
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 **LEARNING OBJECTIVE 2 (part 2) – EXPLAIN THE MAJOR FUNCTIONS OF SPS**

Sponsored Program Services serves as one central location to handle all financial aspects of sponsored projects.

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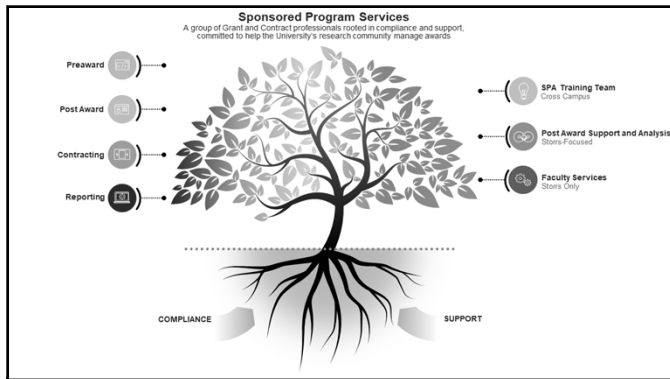
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**PROPOSAL SUPPORT – PRE-AWARD**

Team of expert research administrators who serve as dedicated central resources in all matters related to University and sponsor policies for proposal development and submission.
Responsible for the review, approval and submission of research proposals on behalf of the University.
All proposals are reviewed for compliance with sponsor guidelines as well as federal, state, local and University regulations and policies prior to approval and submission to the sponsor.
Authorized officials to submit all university sponsored project proposals.

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**CONTRACTING**

Team of experienced contracting officers who support sponsored project contracting
Provides support and assistance to University faculty with the facilitation and negotiation of sponsored project contracts
Ensures agreements comply with federal, state and university laws and requirements
Works with the University General Counsel's Office in advancing sponsored project contracts
Facilitates agreements while protecting intellectual property rights, academic endeavors of faculty and the university mission

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### SUBAWARDS

A subaward is an agreement between two institutions for the purpose of collaborating on a sponsored project.

A subaward allows another organization to perform research activities on another organizations sponsored project.

Subawards are legal documents that are signed by both organizations.

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      A[Sponsor] --> B[Pass-through Entity]
      B --> C[Subrecipient]
    
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### AWARD MANAGEMENT – POST AWARD

**SERVICES PROVIDED BY POST AWARD:**

<ul style="list-style-type: none"> <li>• Pre-award Accounts</li> <li>• Award Set Up</li> <li>• Cost Sharing/Match</li> <li>• Rebudgeting</li> <li>• Cost Transfers</li> <li>• Compliance</li> </ul>	<ul style="list-style-type: none"> <li>• No Cost Extensions</li> <li>• Financial Reporting</li> <li>• Account Closeout</li> <li>• Invoicing</li> <li>• Effort Reporting</li> <li>• Help with special circumstances</li> </ul>
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### CASH MANAGEMENT – POST AWARD

SPS Cash Management is responsible for:

- The efficient and accurate processing of all cash transactions related to grants and contracts
- Financial reporting to sponsors
- Receivables, billings, and collections

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**EFFORT: THE BASICS**



We offer effort in a proposal.



We commit effort in an award.



The University must assure sponsors that:

- Commitments are met
- The effort is equal to the salary charged
- All effort has been accounted for

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**WHY DO WE NEED EFFORT REPORTING?**

The Office of Management and Budget's (OMB) Uniform Guidance requires strong internal controls to ensure that the *"charges to Federal awards for salaries and wages [are] based on records that accurately reflect the work performed."* 2 CFR 200.430

We have a responsibility to all of our sponsors to confirm that:

- Salary charges incurred are accurate, allowable and properly allocated.
- Effort committed in the proposal has been performed.

Effort reports verify effort and payroll, its critical that these reports are accurately attested.

- Failure to properly verify effort will result in the disallowance of charges and potentially audit findings.

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**WHAT DO YOU NEED TO KNOW ABOUT EFFORT REPORTING?**

Effort Reporting only applies to personnel that work on sponsored projects and their departments.

- If you interact with effort reporting, you need to take the training.
- Please visit [the SPS Effort Reporting Website](#) or contact Kristin Winot at [kristin.winot@uconn.edu](mailto:kristin.winot@uconn.edu)

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### FACULTY SERVICES

- Serve as the local research administrator to departments
- Shared service center providing pre- and post-award administrative support to faculty in subscribing departments.
- Departments can purchase preaward services, post award services, or both.

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### POST AWARD SUPPORT AND ANALYSIS (PASA)



SPS Program Implementations  
(Greenphire, FileNet, etc)



Create post award metrics  
(cost transfers, closeouts, etc)



Risk based  
Transactional reviews

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### TRAINING OPPORTUNITIES

SPS Training Program	Other Training Opportunities
<b>MULTI-DAY OFFERINGS:</b> <ul style="list-style-type: none"> <li>• Level One Basics</li> </ul> <b>ONLINE OFFERINGS:</b> <ul style="list-style-type: none"> <li>• Videos</li> <li>• Job Aids</li> <li>• On Demand Modules</li> </ul>	<ul style="list-style-type: none"> <li>• SPA Meetings</li> <li>• Individual Topic Trainings                             <ul style="list-style-type: none"> <li>• Subawards</li> <li>• Federal Costing Principles</li> </ul> </li> </ul>

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### OVPR REPORTING AND DATA SERVICES

- Reporting Team, headed up by Jen Lamontagne, distributes reports quarterly with Proposal, Award & Expenditure metrics by School/Department
- Offer scheduled and one-time reporting of grant data and other OVPR metrics
  - [Submit your request using the online Reporting Request Form](#)
  - Allow 5 full business days for most requests

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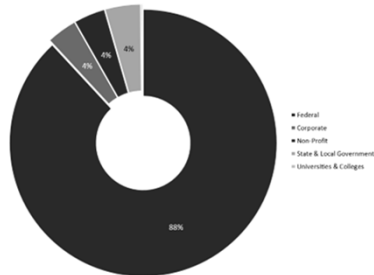
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### UConn RESEARCH

UConn Awards by Funding Source, FY2021



Both Campuses

<b>FY2021 =</b>	<b>\$376,630,455</b>
Storrs =	\$206,415,355
UCH =	\$170,215,100

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### **LEARNING OBJECTIVE 3 – EXPLAIN HOW SPS INTERACTS WITH INSTITUTION PARTNERS**

SPS works with every area of the University to manage proposals and awards:

- Travel
- Procurement
- Accounting
- Payroll
- Schools and Colleges
- Audit
- Budget

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### LEARNING OBJECTIVE 4 – **AUDIT**

**Audit and Compliance Reviews**

- Audits
- Typical Items Auditors Review
- Audit Findings
- Recent Audits

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### **COMPLIANCE HIERARCHY**

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### **COMPLIANCE HIERARCHY**

Award  
T&C/RFP  
Sponsor  
Policies  
University  
Policies/Regulations  
State Laws  
Federal Laws and Policies

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### UNIFORM GUIDANCE

The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") was officially implemented in December 2014.



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### UNIFORM GUIDANCE (UG)

The Uniform Guidance – a "government-wide framework for grants management" – is an authoritative set of rules and requirements for Federal awards that synthesizes and supersedes guidance from earlier OMB circulars.

*The Guidance was drawn from OMB circulars:*

- A–21, A–87, A–110, and A–122 (which have been placed in past OMB guidance's);
- Circulars A–89, A–102, and A–133; and
- Guidance in Circular A–50 on Single Audit Act follow-up.

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### COSTS MUST BE: (Federal Costing Principles)

Allowable	Cost must meet the UG criteria – 2 CFR 200.403
Reasonable	Prudent person rule – 2 CFR 200.404
Allocable	Benefit the project that was charged – 2 CFR 200.404
Prior Written Approval	Special or unusual costs not approved at time of award – 2 CFR 200.407

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### CONSEQUENCES OF NONCOMPLIANCE

Noncompliance consequences apply to the institution **AND** individuals.

Institutional Repercussions

- Fines, settlements, reputational damage
- On-going scrutiny and monitoring of research activity and the administration of awards
- High-risk status
- Debarment and suspension from receiving federal funds
- Restrictive terms and conditions on awards

Individual Repercussions

- On-going scrutiny and monitoring of research activity
- Debarment and suspension from receiving federal funds
- Reprimand/Written warnings
- Suspension
- Dismissal
- Criminal charges

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### AUDITS GO HAND IN HAND WITH COMPLIANCE

Contemplating any business act, an employee should ask himself whether he would be willing to see it immediately described by an informed and critical reporter on the front page of his local paper, there to be read by his spouse, children, and friends. —Warren Buffet

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### AUDITS

Audits of sponsored projects are fairly common.

- External audits may be requested by sponsors, federal and state auditors as well as independent audit firms on their behalf
- If you are contacted directly by an external auditor related to a sponsored project, obtain information from the requesting agency about who they are and what they are looking for, and provide that information to Sponsored Program Services and the Office of University Audit.
  - Sponsored Program Services will facilitate and serve as the university interface for most financial related audits
  - Sponsored Program Services will work with Internal Audit, other University offices and the academic department and Principal Investigator in responding to the audit

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**TYPICAL AUDIT REVIEW**

Typical items  
reviewed in  
an audit:

Transactions were allocable, allowable, and reasonable under award T&C
Transaction amounts were accurate
Transactions were supported by invoices and other relevant documents
Transactions were properly recorded in KFS
Appropriate KFS payment methods were utilized to process transactions
Cost transfers were processed in accordance with SPS procedures
Controllable/Capital equipment was tagged and tracked according to UConn procedures
Assess extent to which internal controls prevent and/or detect unallowable, duplicate or overstated reimbursement claims
Compliance with University policy
Compliance with special T&C of award
Payroll is properly certified and justified
Purchases are made within the project period and items were utilized during the project period

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**AUDIT FINDINGS**

Payback and Penalties

- Transactions found not to be substantiated or out of compliance with University policy or specific grant terms will be removed and covered by a non-restricted account or in some situations paid back by an individual
  - The PI and academic department are responsible for properly charging costs to sponsored projects and are likewise responsible for any required paybacks
- Audit finding may result in fines and penalties
- Corrective action will be required for any audit findings

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**LEARNING OBJECTIVE 5 – OVPR INTERNAL FUNDING**

- Define internal funding
- Discuss the types of funding

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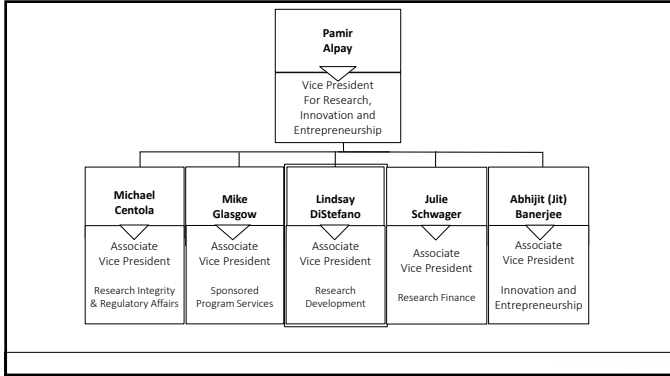
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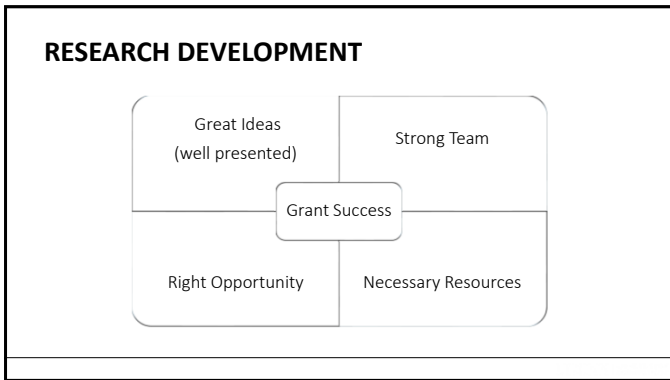
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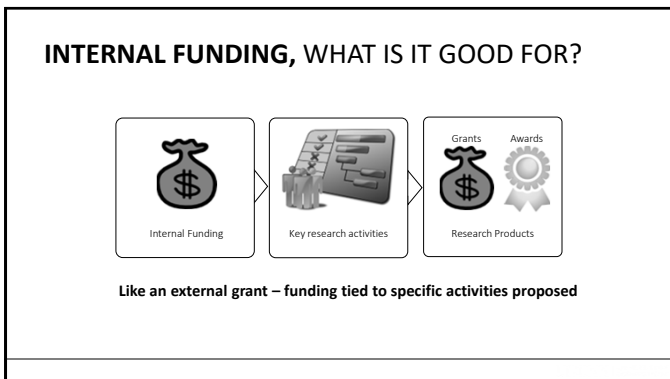
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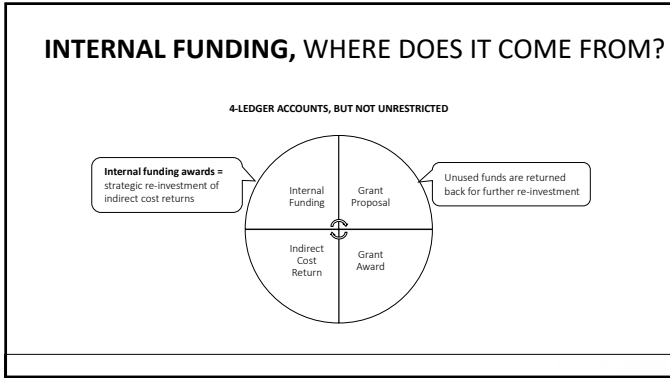
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### INTERNAL FUNDING, WHO'S RESPONSIBLE?

New OVPR Internal Funding Contact!  
 Charlotte Nelson, Internal Funding Coordinator  
[research@uconn.edu](mailto:research@uconn.edu)



Matthew Mroz, Manager, Research Development Services  
[matthew.mroz@uconn.edu](mailto:matthew.mroz@uconn.edu)



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### INTERNAL FUNDING, WHO'S RESPONSIBLE?

Application and Budget	Award Acceptance	Award Setup	Award Management	Award Closeout
<ul style="list-style-type: none"> <li>• Faculty Prepares</li> <li>• Dept. / College assists</li> <li>• SPS Review not required</li> </ul>	<ul style="list-style-type: none"> <li>• OVPR RDS sends award letter</li> <li>• Faculty signs letter</li> <li>• Faculty answers compliance questions</li> </ul>	<ul style="list-style-type: none"> <li>• OVPR Research Finance confirms compliance</li> <li>• OVPR Research Finance creates and funds account</li> </ul>	<ul style="list-style-type: none"> <li>• Faculty spends award according to budget and guidelines</li> <li>• Dept. / College monitors expenditures</li> <li>• Changes or questions – OVPR RDS</li> </ul>	<ul style="list-style-type: none"> <li>• Faculty submits final report</li> <li>• OVPR Research Finance clears and closes account</li> </ul>

\*Note: Within CLAS, Internal Funding is managed at the college level, not by department

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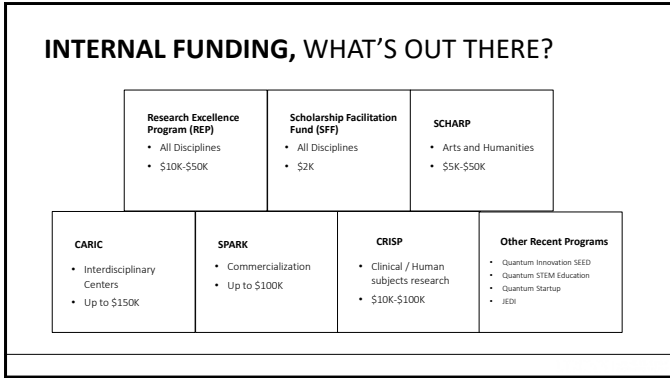
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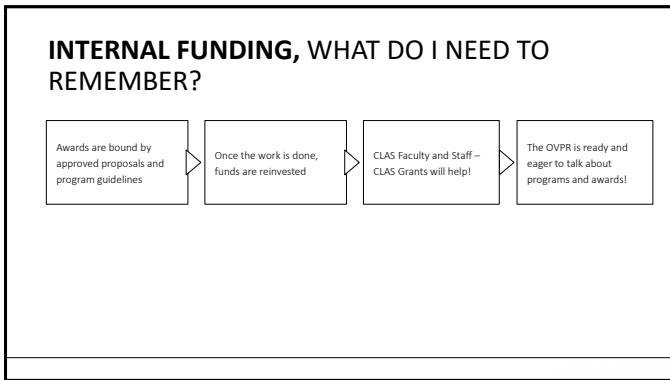
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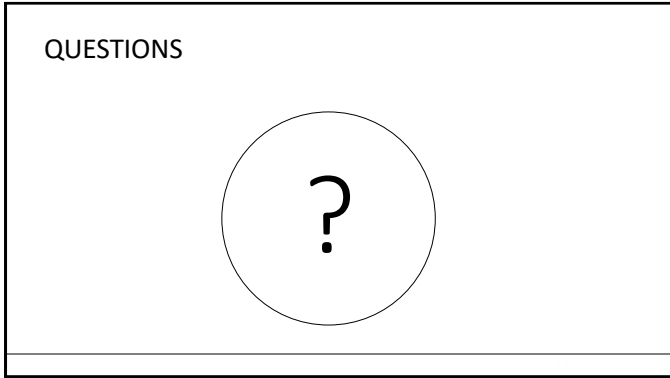
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