Cost Studies and ASRSP Topics

Interim Expenditure Review
Audit Update
FY17 F&A Proposal Update
Status of Research Portal Salary Display

Semi-Annual Networking Event June 2018

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Status of Research Portal Sponsored Salary Display

Audit Status Update

‡ NIH Subrecipient Monitoring Audit

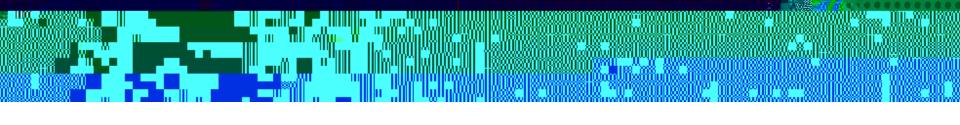
- ± Scope: NIH incoming and outgoing subawards in 2015 and 2016
- ± Preliminary report received: NO cost disallowances
- ± Improvement on Risk Assessment before issuing a subaward

‡ NSF Audit

- ± Scope: July 1, 2013 through June 30, 2016 (3 years)
- ± 5 H T X L U H G G R F X P H Q W D W L R Q V X E P L W W H G

‡ FY18 Annual Single Audit

- Northwestern is required to conduct an annual single audit per Uniform Guidance (2 CFR 200)
- ± New external auditor starting FY18: KPMG
- ± Kick-off meeting held; intense work estimated to start in July



STATUS OF FY17 F&A PROPOSAL

FY17 F&A Proposal

- ‡ Projected building expenditures in addition to the proposal
 - ±Mudd renovation and addition
 - ±Tech A/B wing infill
 - ±Simpson Querrey Biomedical Research Building
- ‡ Next steps and tentative timelines:

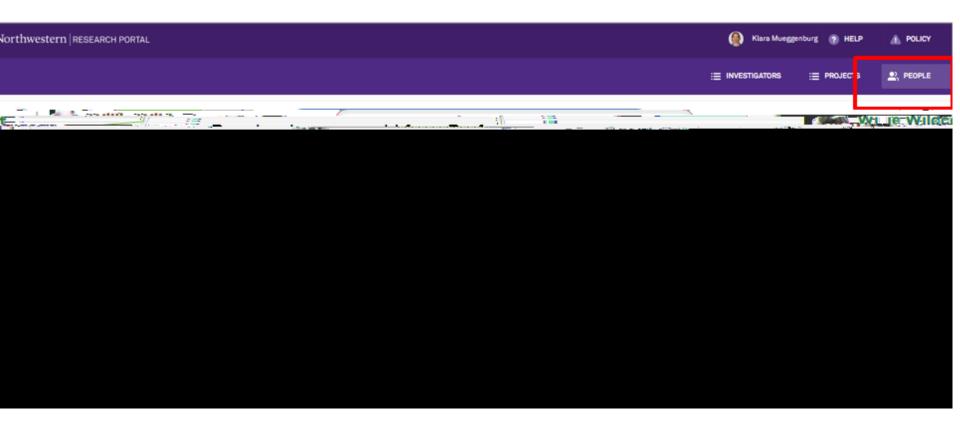


STATUS OF RESEARCH PORTAL SPONSORED SALARY DISPLAY

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- ‡ Faculty will see staff and students paid from their projects
 - **±** Salary information in Research Portal
 - ± Payroll dollars by month including journals
 - ± Percent of base salary
 - ± Look at a project and see listing of people
 - ± Look at a person and see listing of projects
- ‡ Faculty will not see salary data of other faculty
- ‡ Staff who have InfoEd proposal creation rights will see all sponsored projects/people

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Questions? Contact Klara Mueggenburg at k-mueggenburg@northwestern.edu

Note: Demo data only (no actual data are displayed)

INTRODUCTION OF INTERIM EXPENDITURE REVIEW

How did it get started?

‡ Recommendation from Program Review

- ± Expenses were reviewed during award closeout. If not allowable, the department does not have sufficient time to manage available funds
- ± Departments would like more time to review expenses

‡ Goals

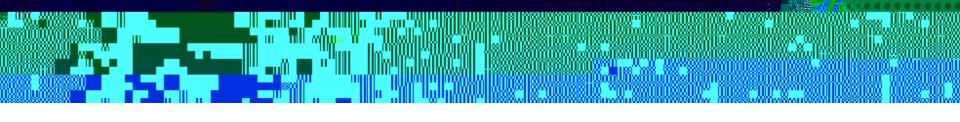
- Proactively review expenditures and overall financial award activity to allow departments adequate time to respond, correct errors, and utilize all available funding prior to the end of an award
- Over time, reduce expense review burden during award close-out for both departments and GCFAs

‡ Fulfilling the Promise

- ± Pilot program was successful in 2017
- ± New program adjusted to account for current staffing constraints
 - ‡Communication with departments started in May 2018
 - ‡ Awards ending in precisely 6 months will be reviewed first

Workflow

‡Expense review team creates a monthly list of projects to review and emails all GCFAs to confirm projects on the list have not been reviewed ‡For each project, expense review team completes review and sends the workbook to GCFA 2 ‡GCFA reviews expense review workbook and sends it to Department RA/BA and copies expense review team 3 ‡Expense review team performs correction journals or F&A adjustments as needed per GCFA instructions ‡Expense review team logs completed review for tracking purposes 5



EXPENDITURE REVIEW WORKBOOK DEMO

See Excel workbook demo

Thank You