• Subrecipient Monitoring and Management
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

• (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

• Pass-through entity monitoring of the subrecipient must include:

• (1) Reviewing financial and programmatic reports required by the pass-through entity.

• (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

• (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision.
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

- (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:
  - (1) Providing subrecipients with training and technical assistance on program-related matters; and
  - (2) Performing on-site reviews of the subrecipient's program operations;
  - (3) Arranging for agreed-upon-procedures engagements as described in § 200.425 Audit services.
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

• (f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.
Subrecipient Monitoring and Management

§ 200.331 Requirements for pass-through entities.

• (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

• (h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations.
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

Departmental Monitoring Expectations:
Subrecipient Monitoring and Management
§ 200.331 Requirements for pass-through entities.

GCA Compliance Monitoring:
• EFFORT CERTIFICATION & REPORTING
Effort Certification & Reporting

Why is Effort Certification is required:

• To comply with University Policy and OMB Regulation 2 CFR Part 200.430 (Standards of Documentation)

• The federal government along with other sponsors, frequently audit effort certification compliance. Failure to comply with effort certification requirements puts your sponsored program(s) and the University, at risk for audit deficiencies

• Audit deficiencies due to incomplete, inaccurate or untimely effort reports will result in cost disallowances, increased oversight by sponsors, elevated institutional risk and potential administrative or financial penalties
## Effort Certification & Reporting

<table>
<thead>
<tr>
<th></th>
<th>FALL 2016</th>
<th>JAN-JUN 2017</th>
<th>JUL-DEC 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total certifications required</td>
<td>6230</td>
<td>9171</td>
<td>9641</td>
</tr>
<tr>
<td>Percent of completion</td>
<td>73.4%</td>
<td>65.0%</td>
<td>45.3%</td>
</tr>
</tbody>
</table>
TRUE OR FALSE:
• Compensation paid with federal funds require Effort Certification in accordance with OMB regulations

TRUE OR FALSE:
• Effort cards are not reviewed by auditors
Effort Certification & Reporting – Best Practices

– PI’s need to certify the Non-Sponsored section, even if it’s for another dept.

– Hourly certifications begin in ECRT for Jan 2017 – Jun 2017 reporting period

– Audit Requests for Effort Certification

– Please ensure the effort cards equal to 100% for certification.

– If there are no ECs assigned to Orgs, those PIs will not be able to certify. Ensure all your schools/orgs are covered.

– If PI’s with sponsored projects are no longer with the Univ or not available to certify, we need to assign a Designee Certifier.
Effort Certification & Reporting – Best Practices

- We are going through the list and assigning Designee to the new 8xxx b/c it didn’t transfer over into ECRT

- Fellows DO NOT get certified in ECRT

- If PI’s with sponsored projects are no longer with the Univ or not available to certify, we need to assign a Designee Certifier.

- We are going through the list and assigning Designee to the new 8xxx b/c it didn’t transfer over into ECRT

- Suspense does not come into ECRT.

- Overall, ECs just need to ensure the effort percentages are reasonable and then have the respective PI’s certify by clicking the box at the bottom right hand corner.
COST TRANSFERS
## SWRJ Personnel Cost Transfers

<table>
<thead>
<tr>
<th>STATUS</th>
<th>@ 07.24.18 (FY-2019)</th>
<th>FY-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved</td>
<td>292</td>
<td>19</td>
</tr>
<tr>
<td>Completed</td>
<td>180</td>
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<tr>
<td>In Progress</td>
<td>50</td>
<td>95</td>
</tr>
<tr>
<td>Cancelled/Rejected</td>
<td>27</td>
<td>630</td>
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<tr>
<td>Pending</td>
<td>137</td>
<td>55</td>
</tr>
<tr>
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<td>78</td>
</tr>
<tr>
<td>Totals</td>
<td>687</td>
<td>5,398</td>
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</table>
## CISF Personnel Cost Transfers

<table>
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<th>STATUS</th>
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<th>FY-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completed</td>
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</tr>
<tr>
<td>In Progress</td>
<td>1</td>
<td>63</td>
</tr>
<tr>
<td>Cancelled/Rejected</td>
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<td></td>
</tr>
<tr>
<td>Payroll</td>
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<td></td>
</tr>
<tr>
<td>Totals</td>
<td>1</td>
<td>259</td>
</tr>
</tbody>
</table>
SALARY COST TRANSFERS

Online SWRJ Cost Transfer Form:

- [https://swrj.rutgers.edu/](https://swrj.rutgers.edu/)

- Allow up to 30 business days for completion

**TRUE OR FALSE:**

- Once effort certification has begun for a given period, it is no longer possible to initiate salary transfer documents for the months covered by the effort period.
COST TRANSFERS – Best Practices

• Make sure the Employee ID and Employee Name match

• For employees with multiple Employee#, make sure to select the correct one

• Make sure to enter the correct UDO, Business Line and Location, and it should correspond to the Rpt PJ-13.

• Justification Section must be filled.

• Effective Start Date and Effective End Date should reflect the time period when salary was actually paid.
COST TRANSFERS – Best Practices

- The End Date – if left blank – instructions continues, if there is a date – instructions will be reverted to the previous, unless specifically instructed.

- Redistribution Detail - Total salary must equal 100%

- ‘From Section’ should reflect 100% of the current Employee Charging Instructions in Peoplesoft.

- ‘To Section’ should reflect 100% of the new Employee Charging Instructions in Peoplesoft.

- For hourly employees - make sure an amount that needs to be transferred is provided

- Must be signed and dated by the preparer & approver
Non-Personnel Cost Transfers

- IPAS Portal:
  - Attach Late Cost Transfer Exception Request ("LCTER") Form
  - Attach all supporting documentation
  - Items in queue to be processed
Non-Personnel Cost Transfers

<table>
<thead>
<tr>
<th>STATUS</th>
<th>@ 07.24.18 (FY-2019)</th>
<th>FY-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pending</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>Completed</td>
<td>-</td>
<td>83</td>
</tr>
<tr>
<td>Cancelled/Rejected</td>
<td>-</td>
<td>24</td>
</tr>
<tr>
<td>Totals</td>
<td>3</td>
<td>107</td>
</tr>
</tbody>
</table>
GCA Post Award Best Practices

• **Review a/c at least 60-90 days bf end date to ensure all expenses are charged before end date**

• All final expenses must be posted within 60 days of the project end date to draw down the federal funding. FFR must tie-out with drawdowns

• Please emphasize we can bill only what is posted to the account for both Interim and Final report due date.
  – Depts are responsible for reviewing and preparing own analysis of projects. GCA is not responsible for departmental interim worksheets
  – All invoicing is done through Oracle FMS Invoicing
  – No accruals on Interims

• Please request Advance A/C in RAPSS if you anticipate delays in receiving the contract, esp. for SNJ accounts.

• Please submit an IPAS for any non-salary late cost transfers.
GCA Post Award Best Practices

• Departments should regularly ensure the right employees are charged to the right project with the right percentage.

• Departments should take into consideration that some time is needed to process SWRJs due to the volume. Also, in many instances, the amount transferred is different than what the dept. expected resulting in under or over spending.

• Transfer salaries to departmental a/c or to the Advance account as soon as the account ends by ECI or SWRJs as necessary so that financial reporting can be done accurately and on time.
GCA Post Award Best Practices -
Regular monitoring

• Departments need to review their projects regularly (monthly, quarterly etc.). This is how they find out that salary is posting incorrectly in a timely manner. One of the reason we are still seeing SWRJ’s from a year ago is because in many cases no one is looking at the project until GCA sends them a reconciliation to say it is a draft final. It will save us all some time.

• The principal investigator, fiscal officer, and local unit managers must conduct timely monthly reviews of grant expenditures. When purchasing an item or transferring a cost, these individuals must ensure the expenditure directly benefits the project. Items purchased at the end of a project (in the last 90 days) are subject to greater scrutiny during an audit and as such require additional justification.

• If you find an error, initiate the cost transfer in a timely manner (within 90 days) of the original booked expense.
Training

• Effort System
  – July 31-Piscataway
  – August 9--Newark

• FMS Training
  – Various topics
  – Monthly

• SPACE
  – ORED sponsored program
  – Starts in August
  – Ends in December