Personnel Effort Reporting

Reports, Assignments and RCTs

Thursday, March 22, 2012

College of Arts & Sciences

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College of A&S Status

- **Fall**
  - 825 Total Reports  
  - 487 Completed  
  - 59% Completion  
  - GSU: 1,796 Total  
  - 1,006 Complete  
  - 56%

- **Summer**
  - 858 A&S Reports  
  - 717 Completed  
  - 84% Completion
AGENDA

- Compliance Climate
  - Due Diligence??

- ERS Assignments
  - Who is responsible for what?

- Reports

- Q&A
Effort Reporting is …

- …the process of confirming that an employee’s payroll distribution reflects a reasonable estimate of their effort on all Institutional Activities *(Define Institutional Base Salary IBS)*

- Certification is based on a reasonable estimate of the percentage of effort expended on all of an employees Institutional Activities over the course of an effort reporting term
What is the Audit Climate?

The Definition of Research continues to expand …

Multiple PIs
ARRA
Animal Care

Export Controls
Human Subjects
FFATA
Electronic Submissions

Biosafety

Fluid ‘Best Practices’

Congressional Inquiries

Finer Interpretation of Regs

Incentives for Audits with findings

Whistleblowers

HISTORICAL PERCEPTIONS
Fraud and False Claims

- 5/1/07 Barbara Nye of TSU: Federal felony charges of making false statements to NSF
- 10/22/06 University of Vermont – Poehlman (one of most expensive cases of scientific fraud & first PI to serve jail time for fabricating data)
- 3/31/06 NIH & FDA Civil Complaint against PI, Steven Raper, M.D.
- 1/20/06 Georgetown University Medical Center Departmental Admin: Incarceration and restitution
- 10/24/05 George Washington University Adjunct Professor, Paul Bedewl : 5 month prison sentence
- 12/16/97 Medical College of Georgia $10 Million stolen, 5 year prison sentence for PI
How is the Regulatory Hierarchy Determined?

1. OMB Circulars A-21 or A-122, A-110, & A-133
2. Agency Policy Manual (i.e. NIH GPS, NSF GPM, DHHS, & Selected FAR Clauses)
3. Terms and Conditions of Award Notice
4. University’s Policies and Procedures
5. You
Audit Workplans

- DHHS OIG Workplan
  - Effort Reporting – Level of Commitment
  - Sub-recipient Costs and Monitoring
  - Review of Extra Service Compensation Payments
  - Cost Sharing Claimed by Universities (New)
  - Classifications of Federal Pass-Through Funding Recipients
  - Indirect Costs Claimed as Direct Costs
Audit Workplans

- **NSF**
  - New ‘data and statistical analysis’ approach
    - Will request an electronic version of the General Ledger
  - ARRA
  - Financial and/or program accountability

- **Center for Disease Control and Prevention**
  - Oversight of Bioterrorism preparedness and response cooperative agreements, oversight of Grants Monitoring
  - Monitoring sub recipients
Audit Workplans

Audit Workplans

Let’s Dig Deeper
Let’s Dig Deeper…

- DHHS OIG Work Plan:
  - Effort Reporting
    - Commitments
      - Was the Proposed Effort Met?
      - Are Faculty Over Committed?
    - Certification
      - Was the Certifier Appropriate?
      - Account for All Activities?
Let’s Dig Deeper

DHHS OIG Work Plan:

- **Effort Reporting** (cont’d)
  - Allocability
    - Are Payroll Adjustments Appropriate?
    - Do Administrative & Clerical Salaries Appear on Sponsored Projects?
  - Timeliness
    - Why are there Delays in Certifying Effort?
    - Do Delays Indicate Bigger Issues?
Let’s Dig Deeper

- DHHS OIG Work Plan (cont’d):
  - **Cost Transfers**
    - Was *How & Why Occurred* documented?
    - Are Charges Reasonable, Allowable, Allocable & Consistently Treated?
    - Did the PI Certify the Correctness of the new Charges to their Sponsored Project?
    - Are Processes Changed to Prevent Future Cost Transfers?
Why? How?

- Federal and Institutional guidelines for Effort Reporting at GSU
- Certify Effort three times a year
  - (Summer, Fall, and Spring)
- Timeline for reporting period (60 days total)
- Delinquent Reports should still be reviewed/certified
Quick overview, con’t

- Data based upon ACTUAL payroll from Financials
- Cost Sharing salaries and wages must be documented on Effort Report
- Cost Transfers within the 30 day certification period
  - Standard Procedure – still an increased audit risk
- Cost Transfer after 30 day certification period
  - Red Flag!!
Effort Reporting System Flow Chart

1. Central Administrator
   - Extract data from institution's systems
   - Initiate Effort Forms
   - Email Departmental Pre Reviewers to Start Pre Review

2. Pre Reviewers
   - Pre Review Effort:
     - Add Missing Accts
     - Create Cost Transfers
     - Note Cost Sharing
     - Note K Awards
   - Complete Non-Sponsored Summary (If Applicable)
   - Complete Pre Review
   - Automated Email sent to Certifier

3. Certifier
   - Update Certified Effort Percentages
   - Complete or Amend Non-Sponsored Summary
   - Certify Effort Statement
   - Was Effort % Changed?
     - Yes
     - Automated Email sent to Post Reviewer
     - No

4. Post Reviewer
   - Enter Differences as Cost Sharing and or Cost Transfer
   - Effort Form Complete
Effort Reports in ERS

- Generated for:
  - Faculty
  - Staff with university/dept research activities (i.e., post docs)
  - Exempt Employees
    - FC 20 Sponsored Accounts
    - FC 10 Cost Share Companion Accounts
  - Distributed based upon employee’s Home Dept
    - Revised Home Dept via PAF
Who is an appropriate certifier?

- **Sponsored (FC 20000) or Cost Share**
  - Principal Investigator or official designee (i.e. the supervisor with suitable means to verify the work was performed in accordance with effort being certified.

- **Non sponsored only (FC 10000)**
  - Individual employee
  - Department Coordinator
    - ONLY for Faculty not expected to ever have sponsored activities
Minimize cost transfers and delays!!

- Review Green Sheets for initial awards
  - Check project dates
  - Check project salary budget
  - Update PAF as soon as possible – minimize cost transfers

- Complete Monthly Expenditure Review
  - Do you know what to review?
  - http://www2.gsu.edu/~wwwvpf/Training.htm
About ERS

- ERS is a web-based system with electronic routing and e-mail notification for updating and certifying effort.
- Developed by MAXIMUS in 2000 (Original design was a collaboration between MAXIMUS and Johns Hopkins University).
- Introduces a structured discipline throughout the effort reporting process.
- Notifies (via e-mail) to alert for current and delinquent certification.
Roles of ERS

- Central Administrator
- Division Head
  - College Administrative Officers or designee
- Departmental Coordinators
  - Pre Reviewer
  - Post Reviewer
- Certifier
Central Administrator

- Provides oversight and management
- Initiates effort reports
- Applies/Processes Cost Transfers
- Monitors for compliance
- Provides Help Desk support
Division Head

- Monitors the process for compliance and completion of the effort reports
- Views system reports
- Follows-up with Departmental Coordinators and Certifiers if necessary
- Serves as the Central Administrator’s main contact for the College/Unit
Departmental Coordinators

- Determines Routing – *Assignments!!*
- Performs Pre and Post Review function or delegates administrative functions to Pre and Post Reviewers
  - Verifies payroll detail on effort report
- Monitors for completion and compliance within their department/unit
Pre Reviewer

Prior to Certification, reviews Individual Effort Reports to:

- Ensure that payroll distributions are correct
- Initiate cost transfers in ERS to reflect the correct distribution
- Coordinates update to PAF for cost sharing if necessary
Certifier

- Updates effort
  - Not payroll or cost sharing
- Applies his/her electronic signature to certify the Effort Report
Post Reviewer

- Very rarely needed
- Reviews changes made by the Certifier in order to:
  - Initiate Cost Transfers in ERS to ensure salary charged is consistent with effort certified
  - Capture Cost Sharing
  - Confirm with the Certifier any discrepancies on the Effort Report

- Note: Post Review is required when effort certification vary from payroll data
ERS Features

- Forms are accessible via the Web
  - Enter your Campus ID and password (same as Easyview for paycheck)

- Provides Compliance Reports
  - View on screen or download as EXL or PDF
  - Review each report
  - Discuss the most efficient use of each

- Login to ERS!
  - https://pers.gsu.edu
Assignments

- This is an important step
  - Don’t skip Assignments!!
- Assign a specific role or
  - Move individual to another department
Assignments

To assign Sub DC, Pre Reviewer, or Post Reviewer for the entire Department or a Sub Department, click on:

Change Assignments for Department or Sub Departments

To change assignments for individual(s), click on:

Change Assignments for Individuals

Return to Home
Assignments

Select the last option to move the individual to another department and off your To Do list. (GRAs)
ERS Reports

- Completion Reports:
  - Completed Percentage by Department
  - Completed Percentage by Department/Sub Department
  - Not Completed Employees by Sub Department
  - Comprehensive Status Report

- Effort Results:
  - Effort Form Pre Reviewed
  - Effort Form Certified
  - Effort Form Completed
  - Effort Sponsored/Non-sponsored Account Summary
  - Effort Result Summary Detail
  - Cost Transfer Pending
  - Salary Cap
1. Complete % By Department

- **How to find and run**
  - Listed under ‘Completion Reports:’
    - Select Reporting Period
    - Select Division

- **Best Use**
  - Provides Quick overview of status
  - Use for high level reporting
  - Track metrics for Effort Reporting
  - Use for monitoring by department
2. Not Completed Employees by Division/Sub Department

- How to Find and Run
  - Listed under ‘Completion Reports:’
    - Select Reporting Period
    - Select Division
  - Employees by ID and Title Code

- Best Use
  - Provides more detail of pending reports
  - Use for monitoring and follow up
3. Comprehensive Status Report

**How to Find and Run**
- Listed under ‘Completion Reports:’
  - Select Reporting Period
  - Select Division
  - Select specific departments or all departments

**Best Use**
- Provides status of all reports
- Use to find “road blocks” in process
3. Comprehensive Status Report

- **Divided by status**
  - Form Pending Pre Review
  - Form Pending Certification
  - Form Pending Post Review
  - Form Completed

- **Lists several fields under each section:**
  - Employee ID
  - Employee Name
  - Sub Dept
  - Pre Reviewer
  - Date Reviewed
  - Certifier
  - Date Certified
  - RCT Date
4. Effort Form Pre Reviewed

**How to Find and Run**
- Listed under ‘Effort Results:’
  - Select Reporting Period
  - Select Division
  - Drilldown on employee name
    - View or print effort report

**Best Use**
- View name and date of Pre Review
- Print hard copy of report
- Compare Pre Review to Certifier
5. Effort Sponsored/Non-sponsored Account Summary

- **How to Find and Run**
  - Listed under ‘Effort Results:’
    - Select Reporting Period
    - Select Funding type (sponsored/non sponsored)
    - Sponsored – choose threshold i.e. >80%
    - Select department(s)
  - List all employees that meet the threshold
    - Drill down on employee name

- **Best Use**
  - Monitor high risk effort %
- Questions about Cost Transfers??
- Training for certifiers??
- Multidepartment Effort??
- GRA Assignments to home department??