Chicago ASRSP Team

- **Assistant Directors:** Ruben Evora & Karen Spina
- **Senior GCFA:** Felice Patterson
- **Grant and Contract Financial Administrators:**
  - Mike Browning
  - Lauren Ellis
  - Colleen Hull
  - Maria Langone
  - Damon Mui
  - Kathy Mustea
  - 2 Open Positions
- **Senior Accountant:** Rosanna Sian
GCFA

- Financial Reports and Invoices
- Approvals
- Answering email
- Checking in New awards
- Backing up Absent GCFA
- QA Data
- Audits
- Meetings
- Training others (Internal & External)
- Special Requests
Reporting Facts- FY 15

- 3,075 Financial reports submitted in FY 15
- 5,004 invoices submitted in FY 15

**ASRSP FY2015 average monthly ARs created**

$61.7 million

- Letter of Credit, $40.6 M
- Invoiced, $10.0 M
- Scheduled Payments, $5.6 M
- Fixed Price, $5.5 M
Systems of Record

**Key Systems**

**Financial:**
- NU Financial – General Ledger, Chart of Accounts, support accounting and financial process
- InfoEd – FAMIS
- iBuyNU – NU Plans
- Cognos
- ProCard

**Human Resources:**
- FASIS
- Kronos

**Student:**
- SES/CAESAR
Correcting Errors

- SES and FASIS feed their fundamental (not detailed) information to NUFIN.
- Errors related to SES or FASIS need to be corrected in those systems!
- NUFIN Errors are corrected using Correction Journals.
- Please remember we need to justify and support corrections
Reported information/System of Record

- Financial reports and Invoices are generated from NU Financial (NUFIN) information.
- The official system of record for auditing.

- Missing transactions?
  - Inaccurate reporting
  - Loss of funds to department
  - Audit findings
Examples of Audit Findings FY14

- Financial system not reflecting expenses on sponsored project record, yet funds were invoiced or drawn anyway
- Late cost transfers
- Cost transfers due to poor internal controls
- Charging sponsored projects over the NIH salary cap
- Untimely effort reporting
- Overdue reports
- Lack of sub-recipient monitoring
Approvals

- ASRSP received daily queries that inform staff of what is ready for ASRSP approval
  - Correction and Internal Sales Journal Query
  - Requisition Query
  - PO Order Change Query
  - Subcontract Requisition Query
  - Travel Expense Report Query
  - Voucher Query
Approvals

- Travel Expense Reports, Requisitions, Online Vouchers, and PO order changes are approved by:
  - Rosanna Sian (Chicago)
  - Yvgenia “Jany” Raskina (Evanston)

- Will review for fundamental grant rules & NU policy
  - Ex: Travel policy for Expense reports
- **ALWAYS** attach backup of special circumstances
- Any doubts are brought to GCFA attention but delay approval
- One person per campus so please be patient with review process
Paper Based Approvals

- Add or Special Pay Requests
- Payroll Journals 90 Day+
- Summer Salary Forms

- Attached are some checklists developed to help depts.
Subcontract Requisition Approval

- Requisition **must** include a Fully Executed Agreement and SSJ (if over 25K)
- Once approved thru all appropriate levels it will appear in the ASRSP subcontract Query.
  - Remember level 3 - College approval begins at 5K.
- Subcontract Sr. Accountants review the REQ to make sure all requirements are met and notify requestor of issues. or notify GCFA that REQ. is ready for GCFA approval,
- GCFA will look over Req. and approve
- PO should be created by the next day
- One PO per performance period
Subcontract Invoice Approvals

- Sub-recipients will send an invoice to NU email addresses ASRSP-subk-CH or ASRSP-subk-EV. (See agreement)
- ASRSP Pre-Review & add certification statement to invoice for PI approval
- ASRSP will send the invoice to department contact
- Dept.- PI should review & approve the invoice **in 10 days**
  - If a PI is unhappy with scientific progress he must immediately talk to dept., RA, OSR and ASRSP. We can withhold the payment but must document the situation carefully to avoid audit findings (Team effort required)
- PI signs and Dept. contact scans that invoice back to ASRSP for payment processing
  - Electronic Signatures?— yes if dated and time stamped, no if they are copy and pasted or stamped signatures with no date and time stamp.
- ASRSP will then process the payment through A/P
- Check is mailed by ASRSP
  - Please note there is a ~ 7-10 day processing time, longer during holidays and breaks.
Dept. Actions - Subcontract

- Review the agreement sent to your subcontractor by OSR for…
  - Correction Mechanism was sent (Fixed vs Cost Reimbursable)
  - The deadline for their final invoice allows you time to submit, to pay it BEFORE NU deadline.
    - Be mindful of 620 awards - should those get 60 days to send final? NO
  - Create a new PO each year when there is both extension of time and new funding. Modification to adjust time or supplementing funding requires only a PO Order change.
    - Example: your giving a sub-recipient additional funds for the period currently awarded - no additional time. A PO order change can be submitted after amendment is executed.
In Case of an Emergency

- In some situations where an order requires same day approval, **CALL** the GCFA whose grant is going to be charged. They will review and approve your Requisition or Journal.

- Please be mindful cost transfers that involve fund 600-699 if not ready for approval the morning of the final day; they may get deleted. This is especially important info for Approvers!

- Not always possible for some transactions that require review time.
Reporting

- There are several types of reporting, here we are covering only invoicing and NIH FFR
Billing Types/Contract Type

- **Cost Reimbursable:**
  - INV = Invoicing (ASRSP Bills)
  - LOC = Letter of Credit (ASRSP Info Team Bills)
  - SCH = Scheduled (Varies: could be GCFA, dept., or prepaid in some cases)

- **FP = Fixed Priced** (Varies: could be prepaid or billed by department, small cases GCFA bills)

- Not sure about your grant? If the invoice involves billing financial information ASRSP is authorized billing agent. If the invoice involves non-financial deliverables Dept. should bill.
  - Still not sure? Call us your GCFA we’ll talk about it
Invoicing

- Contract Type: INV
- Created by NUFIN, reporting transactions that have been paid thru a specific period
- Monthly Batch invoices created mid-month (typically on a Friday after we close) are based on last closed budget statement
- GCFA’s receive invoices and begin to review & approve each invoice individually
- FCOI check- If no hold, we will mail invoice
- A manual Invoice is created in NUFin but slower process to help include valid trailing expenses and review F & A.
  - For Example a final invoice may have valid trailing expenses that posted after the grant end that require them to be picked up but pre-spending for new year should not be billed. Manual process allows this.
  - Also special invoice formats will be created manually
Handout has a download of expense ready to bill. The following grant ended 08/15/15.

What expenses can be included on the final?

What expense should be audited?

What expense should be excluded?

What is not going to get billed?
LOC- billing

- Billed Weekly or Monthly
- Typically prepared by ASRSP Information Team
- ASRSP Reviews for FCOI holds & Reductions in authorized amounts
- Based on what information posted the night before they drawdown funds on Monday Morning (with a few exceptions)
- Special care is being made to draw more frequently when grants are closing to make sure we capture all possible expenses up to the day of close
- Draws are locked 120 days from the end date and require special approval from NIH
NIH Reporting

- NIH workbook
  - Will contain… At least 7-10 pages all may not be used
    - Award Data (information about the grant)
    - Worksheet - summary of expenses to report
    - F & A analysis – Review of F & A for actual and pending costs
    - SF425- report the NIH will receive
    - Audit All downloads with comments on what is and is not being allowed
    - PMS information
    - Subcontract information
    - Detailed Information on Trailing expenses proving they are valid
NIH reports process

- GCFA will complete the NIH report by auditing grant, reviewing F & A and discussing any issues with department.
- Department is asked to review and verify accuracy when submitting a final or annual report.
- Notes about carryover are placed in the SF425 remarks section to help monitor carryover.
- If all is well, Dept. should send a signed GM045 and program income statement.
- Senior GCFA or Assist. Director will review and approve.
- ASRSP GCFA will submit report in Commons and file in Onbase.
What departments need to do

- Review grant BEFORE grant ends and try to post all expenses by the end date if possible leaving only a few trailing expenses.
- Help return subcontract invoices back within 10 days
- Respond timely to questions from ASRSP
- Remove unallowable items ASAP –timeliness is key
- Confirm expenses and send a GM045 and program income statement that supports the report before the deadline
- If dept. fails to respond to ASRSP then …
Everyone's Job is Important

We need to work together to meet the deadline!
Secrets of ASRSP Website

- http://www.northwestern.edu/asrsp/

- Monitoring Your Grant – Special Guides and checklists
- Cash Management: where Program income Template resides
- Federal Initiatives- list of PMS awards transitioning
- Training – has mini courses for new employees
- More information to come in Closeout soon