Fundamentals of Research Administration

Office of Research Administration
Sharon Levine–Sealy, Pre–Award Director
Elliot Feder, Post–Award Director
Agenda – The Award Closeout

- The Rules & Regulations
- The Final Progress Report – What is it?
- The Final Invention Statement – What does it mean?
- The Final Federal Financial Report (FFR)
- Equipment – Who owns it? What’s the value?
- What happens afterwards?
- RFC vs. Downstate Central Responsibilities
It’s the end of the Award –

- The project end date is approaching
- A NCE will not be pursued by the PI
- Project Associate in Pre-Award will verify the closeout with the PI
- The Project Associate will discuss the closeout requirements
The Closeout – What is it?

- Process of closing out an award
- Provides the sponsor some final documentation as confirmation that the project is complete
- Closeout includes ensuring timely and accurate submission of all required reports and adjustments for amounts due the awardee
The Closeout – When’s it Due?

- Most sponsors require closeout within 120 days of the end date

- The Uniform Guidance expects closeout of federal awards within 90 days of the due date

- The U.S. Department of Health and Human Services (HHS) has issued a directive to Agencies on new policies for closeout of grant awards
  - The policy chapter directs Institutes/Centers (ICs) to initiate a unilateral closeout 180 days after the project end
Closeout –

- Failure to provide timely, accurate reports may:
  - Affect future funding to the Institution and/or the PI
  - Cause an unilateral closeout
  - Result in corrective action, including but not limited to: withholding of further awards, Suspension or Termination
NIH requires awardees submit the following:

- A Final Progress Report
- A Final Invention Statement and Certification
- A Final FFR
## Closeout Status

### Application Information
- **Grant Number:** 1R56HL121403-01
- **PI/PI Name:** [Redacted]
- **Closeout Contact Name:** ALYSE BURTON
- **Contact Email:** burtonam@mail.nih.gov
- **Proposal Title:** Hepatic PLTP as a target for lowering LDL-c
- **Project Period:** 09/15/2014 to 09/30/2016
- **Closeout Status:** Requires Closeout
- **Date of Status Change:**

### Closeout Submission Requirement

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<tr>
<th>Requirement</th>
<th>Instruction</th>
<th>Status</th>
<th>Result of Actions</th>
<th>Date</th>
<th>Action</th>
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<td>FFR</td>
<td>For FFR submission, you must have the Commons FSR role</td>
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<td>Final Progress Report</td>
<td>Only the SO or the PI of the Grant may process the Final Progress Report</td>
<td>Not Received</td>
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<td>Process Final Progress Report</td>
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<td>Final Invention</td>
<td>For Submission, Final Invention Statement requires verification by the</td>
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<td>Signing Official of the Institution</td>
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Final Progress Report

- A requirement for any award that has come to term:
  - At the time of the project period end date
  - At the time the grant is terminated by the PI and/or sponsor
  - At the time of transfer to another institution

- Report should be prepared in accordance with sponsor instructions
Final Progress Reports

- NIH progress reports
  - No standard format
  - Should be uploaded through eRA Commons
  - Will be submitted by your Project Associate in Pre-Award
The final progress report should include:

- A summary of progress made toward the achievement of the originally stated aims
- A list of significant results (positive and negative)
- A list of publications
Other items to include:

- Inclusion Enrollment Report
- Indicate whether children were involved in the study or how the study was relevant for conditions affecting children
- Description of any data or research materials resulting from the research that may be shared
Final Invention Statement

- Should include all inventions from the original effective date of support through the date of completion or termination

- Should include any inventions previously reported as part of the progress report

- Must be submitted within 120 calendar days of the project period end date
Final Invention Statement

- Located in eRA Commons
  - Can be prepared by PI or Project Associate
- Project Associate notifies Technology office of closeout status
- Technology provides confirmation of inventions
- Final Invention Statements are submitted in eRA Commons by Project Associate in Pre–Award
Federal Financial Report (FFR)

- A statement of expenditures associated with a grant
- Allows grantees to electronically submit a statement of expenditures associated with the award to the sponsor
- Is prepared and submitted by RF Central on behalf of the Principal Investigator (PI)
Final Federal Financial Report (FFR)

A requirement for any award that is –

- Terminated
- Transferred to a new Institution
- Non-SNAP
- Not being renewed in a competing segment
The PI will receive a letter from the Grant Manager in Post Award approximately 60 days prior to the end of a project period.

The PI/Department should:

- Contact the Grant Manager to confirm that the award should be closed
- Review the account to ensure that all appropriate expenses are allocated to the award prior to the end date
The Grant Manager will review the award after the end date to confirm the following:

- No salary expenses are in suspense
- All expenditures received in Post Award have been entered/processed
- All encumbrances have been cleared
- All Purchase Orders have been closed
- Indirect costs are accurate
The Grant Manager provides a copy of the internal financial report to RF Central Office

RF Central office submits the final FFR to the sponsor

Final FFRs for NIH are submitted electronically in eRA Commons

Most FFRs are due no later than 90 days after the project end date

- Final financial report and final invoice due dates for other sponsors vary
Closeout of an Award

Does not automatically cancel any requirements for the following:

- Property accountability
- Record retention
- Financial accountability
Equipment

- Equipment is defined as tangible personal property (including information technology systems)

- Must have a per-unit acquisition cost which equals or exceeds $5,000

- Must have a useful life of more than 1 year

- Must be used by the program or project for which it was acquired as long as needed
Title to equipment acquired with NIH funds vests in the organization receiving financial assistance to carry out a project or program.

NIH has the right to require equipment (including title) purchased with grant funds to be transferred to the Federal Government or to an eligible third party named by the NIH awarding Institute/Center.
If no longer needed for the original project, the recipient should use the equipment in connection with its other federally sponsored activities, in the following order of priority:

- Program, projects or activities sponsored by the HHS awarding agency
- Program projects or activities sponsored by other HHS awarding agencies
- Program, projects or activities sponsored by other Federal agencies
Property records must be maintained that include:

- A description of the property
- A serial number or other identification number
- The source of funding for the property (including the FAIN)
- Who holds title
- The acquisition date
- The cost of the property and percentage of Federal participation in the project costs
- The location, use and condition of the property
- Disposition data including the date of disposal and/or sale price
Record Retention Policy

- Federal government requires awardees to maintain their records for at least 3 years from the time of the Final FFR

- Clinical Trial retention periods vary by sponsor and are identified in the contract

- RF and SUNY require awardees to maintain records for 6 years
The closeout of a Federal award does not affect any of the following:

- The right of the Federal awarding agency or pass-through entity to disallow costs and recover funds on the basis of a later audit or other review

- The obligation of the non-Federal entity to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments.

- Audit requirements

- Property management and disposition requirements

- Records retention
Roles and Responsibilities

- Office of Research Administration
  - Pre-Award Division
    - Process No Cost Extensions
    - Process Carryover Requests
    - Submit Final Progress Reports
    - Submit Final Invention Statements
Roles and Responsibilities

Office of Research Administration

- Post-Award Division
  - Review award for final expenditures
  - Confirm IC is correct
  - Closes all Purchase Orders
  - Submit Internal Financial Report to RFC
  - Notify Project Associates of any unobligated balances
    - NCEs
    - Carryover Requests
Roles and Responsibilities

- Research Foundation Central Office
  - Sets up “Active” and “On Hold” awards with Pre-Award campus approval
  - Sets up “At Risk” with Post-Award campus approval
  - Issues subcontracts with Pre-Award campus approval
  - Issues Award Abstracts to Pre- and Post-Award
  - Submits the Final Financial Report (FFR)
What happens when a mistake is identified on the FFR?

- Result of an audit finding
  - The Grant Manager will communicate with RF Central Office
  - RF Central Office will contact the sponsor
- Discovery of an error or you want to claim an additional amount for costs properly incurred before the project end date
  - The Grant Manager will assist in processing those expenditures
  - The Grant Manager will submit a revised internal financial report
  - RF Central Office will submit a revised Final expenditure FFR as promptly as possible
The Audit – Monitoring an Award

- NIH will continue to monitor an award
  - As long as NIH retains a financial interest in the project or activity
  - For the purpose of an Audit
  - Other Requirements that may continue after the award is administratively closed out
    - Programmatic in nature
Office of Inspector General (OIG)

- Protect the integrity of Department of Health & Human Services (HHS) programs

- Protect the health and welfare of program beneficiaries

- Resources are directed toward the oversight of Medicare and Medicaid

- Oversight extends to programs under other HHS institutions, including the CDC, NIH, and the FDA
Office of Audit Services (OAS)

- Reports up to the OIG
- Conducts independent audits of HHS programs and/or HHS grantees and contractors
- Audits examine the performance of HHS programs and/or grantees in carrying out their responsibilities and provide independent assessments of HHS programs and operations
- OAS conducts its work in accordance with Government Auditing Standards issued by the Comptroller General of the United States
  - The Single Audit Act Amendments of 1996
  - Applicable Office of Management and Budget circulars
  - Other legal, regulatory, and administrative requirements
Single Audits (formerly A–133 audits)

- A non–Federal entity that expends $750,000 or more on Federal awards during the fiscal year must have a single audit conducted for that year.

- Audits for the Research Foundation for SUNY are performed after the end of each fiscal year by an outside audit firm.

- Post Award division works with RF Central Office to provide documentation and justification.

- If the Audit Report has Findings, a Corrective Action Plan must be established to strengthen or fix internal controls around the issue.

- The Office of Management and Budget (OMB) has a Federal Audit Clearinghouse.

  - [https://harvester.census.gov/facweb/](https://harvester.census.gov/facweb/)
Common Audit Findings

- Lack of or incorrect Effort Reporting
  - Does not match the effort on application/award or progress report

- Unallowable Costs
  - Costs are not in compliance with sponsored guidelines and OMB cost principles

- Subrecipient Monitoring
  - Invoices lack proper documentation
  - CT sites lack programmatic monitoring
  - Progress Reports lack Sub-k programmatic progress
Common Audit Findings

- Equipment Management
- Late Reporting of Administrative and Programmatic Documents
  - Progress Reports
  - FFR
  - Closeout Documents
- Journal Entries / Cost Transfers
Summary of University Audits

- Summary of University Audits, Settlements and Investigations related to Federal Programs
- Identifies the audit issue, date, auditing agency and the finding

http://www.ncura.edu/Portals/11/NACCA16/09.05.2016%20Audit%20Summary.pdf
Freedom of Information Act (FOIA)

- Requires the release of certain grant documents and records requested by members of the public, regardless of the intended use of the information.

- Most sponsors contact the PD/PI and institution:
  - Requests should go to Director, Pre-Award Division.
  - PD/PI will have an opportunity to redact any proprietary information.
    - Should be identified at the time of application.