

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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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

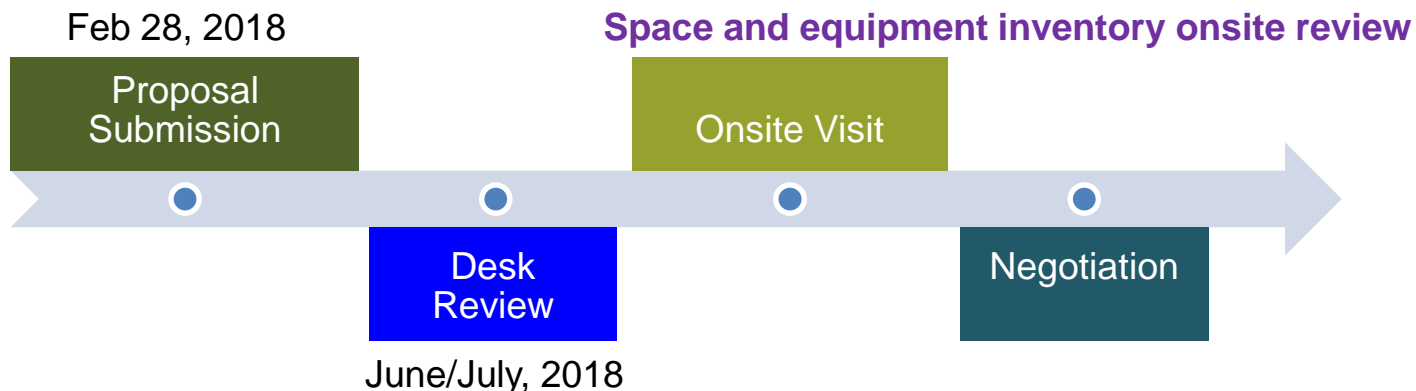
- ± Northwestern is required to conduct an annual single audit per Uniform Guidance (2 CFR 200)
- ± New external auditor starting FY18: KPMG
- ± Kick-off meeting held; intense work estimated to start in July

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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:



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STATUS OF RESEARCH PORTAL SPONSORED SALARY DISPLAY

: K D W ¶ V & R P L Q J L Q

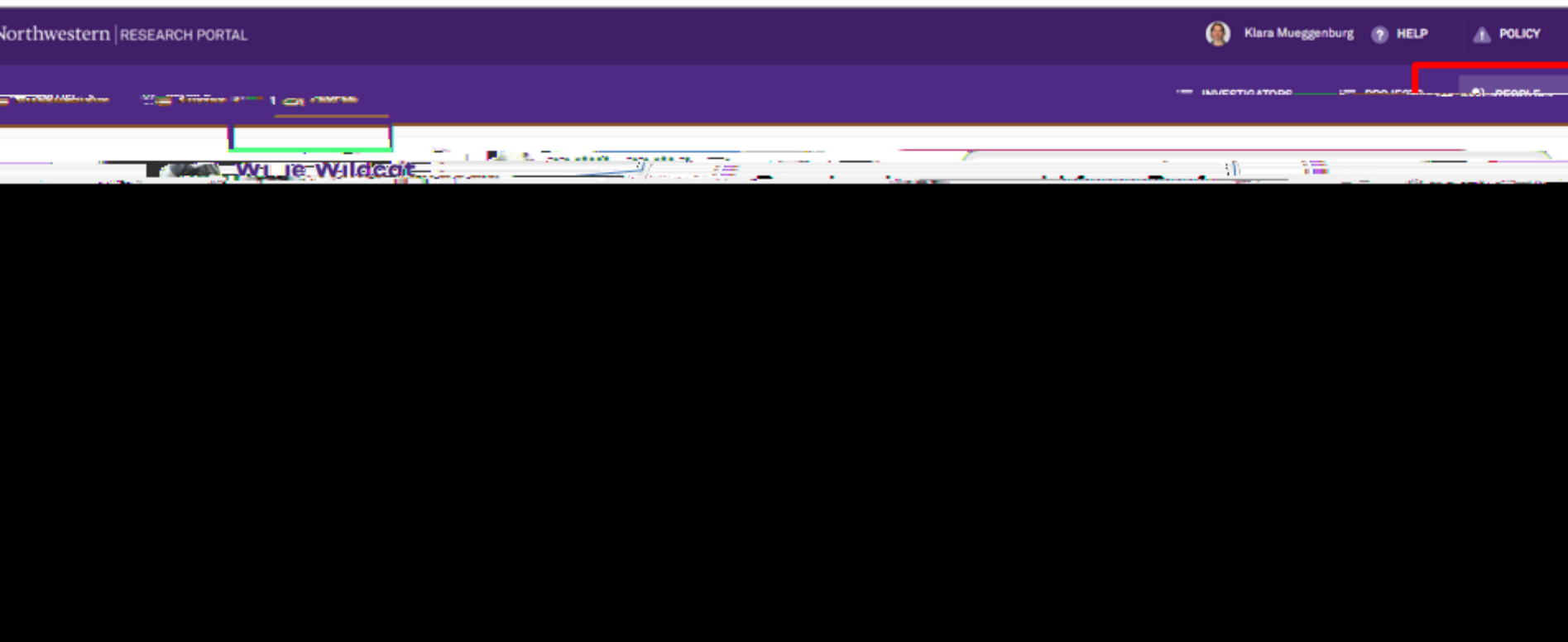
‡ Faculty will see staff and students paid from their projects

- ± 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

1 H Z People ' 7 D E



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

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

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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

1

‡Expense review team creates a monthly list of projects to review and emails all GCFA's to confirm projects on the list have not been reviewed

2

‡For each project, expense review team completes review and sends the workbook to GCFA

3

‡GCFA reviews expense review workbook and sends it to Department RA/BA and copies expense review team

4

‡Expense review team performs correction journals or F&A adjustments as needed per GCFA instructions

5

‡Expense review team logs completed review for tracking purposes

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EXPENDITURE REVIEW WORKBOOK DEMO

[See Excel workbook demo](#)

Thank You