RAIN Meeting
Excellence in Research Administration Update

December 10, 2015

YOUR MISSION  |  OUR SOLUTIONS
Agenda

• Conflict of Interest

• Subrecipient Execution and Monitoring

• Implementation Recap

• Questions
Conflict of Interest
The eCOI system has been implemented across all Rutgers units as of October 19th.

### Quick Overview: Conflict of Interest FAQs

<table>
<thead>
<tr>
<th>What is a financial conflict of interest?</th>
<th>Who needs to disclose?</th>
<th>What are the deadlines for disclosing?</th>
</tr>
</thead>
</table>

### Step 1: Login to eCOI

- Rutgers users can login to the eCOI system using their Rutgers NetID and password.
- Non-Rutgers users must request a Rutgers NetID and Guest Account for eCOI. Only applicable if the subrecipient does not have a compliant PHS Policy.

### Step 2: Create a Research Certification

- Create a new research certification and add associated research team members and required information.

### Step 3: Review and Complete Certifications

- Review and complete all tasks requiring attention in the Disclosure Certification Workspace

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Note – This document is solely for Rutgers University’s information, benefit and internal use and is not intended to be, nor should be, used or relied upon by any other person or entity.
Step 1: Login to eCOI using your Rutgers NetID. Notify non-Rutgers users to request a guest account if necessary.

1. Login to eCOI via your Rutgers NetID and password

2. If necessary, notify Non-Rutgers users to request a Rutgers NetID, then an eCOI guest account by directing them towards the Login Information page.

GUEST ACCOUNTS:

All eCOI users require a Rutgers NetID account in order to login.
All non-Rutgers users will be required to request a Rutgers Guest Netid.
To do so, please navigate to the following link: https://requests.rutgers.edu/app/ui/#guestrequest
For any questions regarding the Guest Process, please navigate to: https://requests.rutgers.edu/guestsfq.htm
Once you have received your guest account (user name and password), your next step is to go to https://eCOI.rutgers.edu, log on, and register.
Conflict of Interest
CREATE RESEARCH CERTIFICATIONS

Step 2: Create a Research Certification.

1. Click “Create Research Certifications”

2. On the Instructions screen, click “Add” to list all research team members. Remember to add yourself if you are a research team member.

3. Click “Select” to access the dropdown menu for names. Complete this process for all research team members.

4. You will be routed back to the Instructions screen. Complete the remaining fields and click “Ok”.

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Step 3: The PI and Study Team should review and complete all task items requiring attention.

1. Filter or search My Inbox to display all certifications requiring your attention.

2. Select the name of a research certification in My Inbox to open and edit the draft certification.

3. Click “Start / Edit” to begin the review process.

4. Submit the disclosure when it is complete.

Be sure to click the “Submission Confirmation” checkbox before “Finish” button on the last page.
The eCOI questions related to outgoing subawards will be removed on Friday, December 11th. Conflict of Interest for subrecipients is confirmed during the contracting process, and does not need to be captured in eCOI. Additionally, the Non-Employee Attestation Form will no longer be collected.
Subrecipient Execution and Monitoring
Subrecipient Execution and Monitoring

Determining Whether the Prospective Agreement is a Subcontract or Service Contract

Responsibility for a **sizable portion of the work** is transferred from the University to a third party. Subcontracts are not entered into with individuals.

**The Collaborator:**
- Performs work as part of an institutional appointment
- Has programmatic decision-making responsibility
- Manages technical and administrative aspects of a portion of the overall project statement of work
- Uses institutional facilities, students and staff

Engaged when a **particular unique expertise** is required by an external entity. An individual or firm is retained to provide professional advice or services for a fee.

**The Service Provider:**
- Performs work as an independent contractor
- Does not participate in programmatic decision-making
- Gives unique professional advice or service to a project in exchange for compensation
- Provides similar services to many different purchasers
If a potential subagreement is anticipated, relevant documents from any potential subaward institution(s) must be collected for submission to the sponsor during the proposal stage.

The PI/Department Administrator coordinates with the potential subrecipient(s) in order to provide the following documents to ORSP/OCC for proposal submission:

1. Subrecipient Commitment Form
2. Budget & Budget Justification
3. Scope of Work
4. Statement/Letter of Intent
5. Compliance (if available)

The ORSP Grant Specialist/OCC Contract Negotiator reviews the subaward documents for completeness and consistency with detail in the proposed prime award:

1. Subrecipient Commitment Form supplies all information for internal risk assessment.
2. Budget & Budget Justification accurately ties into the prime award budget.
3. Scope of Work is consistent with the prime award objectives.
4. Statement/Letter of Intent matches proposal format requested by the sponsor.
5. Compliance (if available) matches scope of work (IRB, IACUC, REHS).

The Subrecipient Documents are due to ORSP/OCC at 12pm Noon on 5 business days in advance of the sponsor’s proposal submission deadline.
The table below outlines the documents required by 12pm noon on 5/2 business days prior to the sponsor deadline date of any proposal for sponsored funding.

<table>
<thead>
<tr>
<th>Documents Requested at Five (5) Business Day Deadline</th>
<th>Documents Requested at Two (2) Business Day Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completed Endorsement Form with PI signature and working project title</td>
<td>Completed Endorsement Form with all required signatures and final project title</td>
</tr>
<tr>
<td>Sponsor's guidelines</td>
<td>Final Science, which may include:</td>
</tr>
</tbody>
</table>
| Final proposal excluding final science | • Project Summary/Abstract  
• Project Narrative  
• Bibliography & References Cited  
• Facilities & Other Resources  
• Specific Aims  
• Research Strategy  
• Resource Sharing Plan(s) |
| Final budget with budget justification | Subaward documents (if applicable):  
• Budget  
• Budget Justification  
• SOW  
• Statement/Letter of Intent  
  *For sponsor proposal submission, on subrecipient letterhead.*  
• Subrecipient Commitment Form  
  *For internal Risk Assessment*  
  *Non-Rutgers users will request a Guest Account Login in eCOI instead of completing the Non-Rutgers Employee Attestation Form, if a disclosure is required.* |

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The scope of work (SOW) content should be carefully tailored to address how the subrecipient will contribute to the success of the prime award objectives.

<table>
<thead>
<tr>
<th>WHAT is to be done?</th>
<th>WHO is going to do it?</th>
<th>HOW will it be done?</th>
<th>WHEN will it be done?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe the main objectives and outcomes to be accomplished</td>
<td>Clearly define and separate responsibilities of the subawardee from the prime awardee</td>
<td>State the cost for completing the work described</td>
<td>Specify the scheduled timeframe, including deadlines for associated tasks and deliverables</td>
</tr>
<tr>
<td>Outline tasks to be completed</td>
<td>Assign authority for contract administration vs. project management</td>
<td>Define how outcomes will be measured and ultimately evaluated via deliverables</td>
<td>Stipulate contractor submission requirements using specific dates/language</td>
</tr>
<tr>
<td>Tasks are the activities and milestones which comprise a narrative description of the spectrum of services to be rendered or work to be performed. Tasks can be structured by milestones, deliverables, or process.</td>
<td>Deliverables are the “outputs” or the “end products” of the contract and are evidence of a contractor’s performance in meeting the contract requirements. Most deliverables take the form of a tangible product.</td>
<td>For example: “Contractor agrees to deliver the Final Project Plan to the Project Manager for approval within ten (10) calendar days from contract execution”</td>
<td></td>
</tr>
</tbody>
</table>

HELPFUL WRITING TIPS:
- Choose one term to define the contractor’s obligations and use it consistently thereafter (e.g., “Subcontractor agrees…”).
- Use active voice, task oriented statements.
- Use short sentence length and limit the length of a statement to three sentences or less.
- Avoid abbreviations, acronyms and words that have special meaning as much as possible, or define them in the definitions section of the contract, and then be consistent thereafter.
- Avoid using “any”, “either”, “and/or” and “never”.
Subrecipient Execution and Monitoring
NEWLY EXECUTED SUBAGREEMENTS

The PI/Department requests ORSP/OCC to execute a new subagreement.

1. ORSP/OCC uses documentation provided at the proposal stage unless changes occur at the award stage. If necessary, PI/Department Administrator revises subaward documents:
   - Budget & Budget Justification
   - Scope of Work
   - Compliance (IACUC, IRB, REHS)

2. ORSP Grant Specialist / OCC Contract Negotiator reviews documents for consistency with the prime award objectives and submits initial documentation for Award Setup.
   - A new subagreement cannot be fully executed until an account/index is established

3. ORSP Subaward Specialist conducts a Risk Assessment and prepares a subcontract using the appropriate template for execution:
   - Negotiates Terms and Conditions
   - Reviews Partially Executed Subcontract
   - Submits to ORSP Director/ Asst. Director for signature

4. A Purchase Order is established for the subaward:
   - For Rutgers: The ORSP Subaward Specialist prepares the PO in RIAS
   - For RBHS: The PI/Department prepares PO in Marketplace and forwards related information to the ORSP Subaward Specialist

5. ORSP Subaward Specialist distributes the fully executed agreement to the Subrecipient, PI/Department, and DGCA.

ORSP/OCC conducts a new internal Risk Assessment in accordance with Uniform Guidance and executes a new subagreement accordingly.
The PI/Department requests ORSP/OCC to amend an existing subagreement.

1. **PI/Department Administrator** provides subaward documents to ORSP:
   - Subrecipient Modification Checklist
   - Budget & Budget Justification
   - Scope of Work
   - Compliance (IACUC, IRB, REHS)

2. **ORSP Grant Specialist / OCC Contract Negotiator** reviews documents for consistency with the prime award objectives and submits new documentation for Award Setup.
   - If a new account/index is needed, a new subcontract must be issued instead of an amendment

3. **ORSP Subaward Specialist** refreshes the Risk Assessment and prepares an amendment using the appropriate template for execution:
   - Negotiates Terms and Conditions
   - Reviews Partially Executed Amendment
   - Submits to ORSP Director/ Asst. Director for signature

4. **A Purchase Order is updated for the subaward:**
   - For Rutgers: The ORSP Subaward Specialist updates the PO in RIAS
   - For RBHS: The PI/Department prepares/updates PO in Marketplace and forwards related information to the ORSP Subaward Specialist

5. **ORSP Subaward Specialist** distributes the fully executed amendment to the Subrecipient, PI/Department, and DGCA

**ORSP/OCC refreshes the internal Risk Assessment and amends the existing subagreement accordingly.**
SUBAWARD MONITORING

Throughout the course of an award, the PI/Department Administrator monitors subaward performance and payments.

**Subaward Performance**
- Is the primary PI satisfied with the performance of subawardee?
- Is the subawardee performing on-time and according to schedule?
- Are subawardee’s deliverables and technical objectives being met?

**Subaward Payments**
- Are subaward invoices being collected according to schedule?
- Are subaward charges posting to the project as expected?
- Are F&A rates calculating correctly for subs <25k?
- PIs must approve the subrecipient invoice. MarketPlace will send the PI an automatic notification. The PI should respond to the email with “I Approve”

**Effective Subrecipient Monitoring**

Contact ORSP immediately if the subawardee is not performing in accordance with contractual expectations.
Subrecipient Execution and Monitoring

Carefully reviewing subaward invoices is important when monitoring subaward payments. The level of monitoring required is determined by the assessed subrecipient risk level.

<table>
<thead>
<tr>
<th>Low Risk:</th>
<th>High Risk:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The following standards apply to ALL subrecipient invoices:</strong></td>
<td><strong>Additional standards may apply to High Risk subrecipients:</strong></td>
</tr>
<tr>
<td>❑ Adhere to the required format as specified in the sub-award agreement which requires inclusion of the following:</td>
<td>❑ Backup/supporting documentation for subaward invoice line item charges such as:</td>
</tr>
<tr>
<td>• Rutgers PO # and Account/Fund/Index #</td>
<td>• Payroll records to support invoice personnel charges</td>
</tr>
<tr>
<td>• Expense line items per approved subaward budget</td>
<td>• Copies of receipts for specific travel charges</td>
</tr>
<tr>
<td>• Current and cumulative totals</td>
<td>• Copies of consultant agreements, including hourly rates and time charged</td>
</tr>
<tr>
<td>• Signed certification statement from an authorized Subrecipient Institutional Official</td>
<td>❑ Frequent submission of subrecipient invoices and technical reports</td>
</tr>
<tr>
<td>❑ Are within the allowable subaward project period start/end</td>
<td>❑ Requirement to align invoice payments to technical progress</td>
</tr>
<tr>
<td>❑ F&amp;A charge is calculated correctly per contractual rate</td>
<td>❑ Mandated regularly scheduled conference calls with the Subrecipient PI and Subrecipient Institutional Representative</td>
</tr>
<tr>
<td>❑ Amounts appear reasonable based on technical progress</td>
<td>❑ Site visits, both technical and financial</td>
</tr>
<tr>
<td>❑ Do not contain any unallowable charges such as alcohol, meals, postage, office supplies, etc. unless explicitly stated otherwise</td>
<td></td>
</tr>
<tr>
<td>❑ Final Invoices are clearly marked FINAL and contain an additional certification statement from the Subrecipient PI</td>
<td></td>
</tr>
</tbody>
</table>

Regardless of risk determination, a subawardee invoice should never be approved for payment until all errors, discrepancies or questionable items have been adequately and fully resolved.
During subaward closeout, the PI/Department will collect all outstanding interim and final technical reports and financial invoices from the subawardee.

1. Prepare for Closeout

- Collect all outstanding interim subaward invoices, including the final subaward invoice signed by the Subrecipient Institutional Official AND Subrecipient PI
- Collect all outstanding interim subaward technical reports and deliverables, including the final report with any required property, patent, or other reports.
- DO NOT approve payment for the final subaward invoice until all final technical reports are received

2. Review Reconciliation

- DGCA will include subaward expenditures in the primary account reconciliation for PI/Department review.
- Verify accuracy of subaward expenditures and F&A calculations in the reconciliation
- If any funds are remaining on the subaward PO, contact the ORPS Subaward Specialist in order to close out the PO with Purchasing

3. Submit Final Invoice/Report

- DGCA will submit Rutger’s final report/invoice to the prime sponsor according to the final reconciliation and feedback from the PI/Department

ORSP/DGCA coordinates with the PI/Department to ensure accuracy of reporting and federal compliance.
# Subrecipient Execution and Monitoring

## SUMMARY

The processes for subaward issuance and monitoring are summarized below.

<table>
<thead>
<tr>
<th>PI/Department Action</th>
<th>Proposal Submission</th>
<th>Subaward Execution</th>
<th>Subaward Modification</th>
<th>Subaward Monitoring</th>
<th>Subaward Closeout</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Provide to ORSP/OCC:</td>
<td>If Awarded Subaward = Proposed Subaward, the existing documents are used for set-up.</td>
<td>Provide to ORSP/OCC:</td>
<td>Collect Interim Invoices and/or Technical Reports regularly according to the schedule stated in the subcontract (monthly, quarterly, etc).</td>
<td>Collect the Final Invoice, signed by both the Subrecipient Institutional Official &amp; Subrecipient PI.</td>
</tr>
<tr>
<td></td>
<td>• Subrecipient Commitment Form</td>
<td>If Awarded Subaward ≠ Proposed Subaward, revise the following as needed and provide to ORSP/OCC:</td>
<td>• Subrecipient Modification Checklist</td>
<td>Verify expenses and F&amp;A calculations.</td>
<td>Verify expenses and F&amp;A calculations.</td>
</tr>
<tr>
<td></td>
<td>• Budget &amp; Justification</td>
<td>• Budget &amp; Justification</td>
<td>• Scope of Work</td>
<td>Monitor PI satisfaction with subaward progress and performance.</td>
<td>Collect the Final Technical Report, including any required property, patent, and/or other reports.</td>
</tr>
<tr>
<td></td>
<td>• Scope of Work</td>
<td>• Compliance: IACUC, IRB, REHS</td>
<td>• Compliance: IACUC, IRB, REHS</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Letter of Intent</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Compliance (if available): IACUC, IRB, REHS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Central Action:</th>
<th>ORSP/OCC reviews and includes relevant subaward information as part of the proposal submission.</th>
<th>ORSP/OCC conducts a internal Risk Assessment and executes a new subagreement accordingly.</th>
<th>ORSP/OCC refreshes the internal Risk Assessment and amends the existing subagreement accordingly.</th>
<th>DGCA reports subaward charges on the Interim Reports/Invoices.</th>
<th>DGCA reports subaward charges on the Final Report/Invoice.</th>
</tr>
</thead>
</table>

Please contact RU_SUBAWARDS@grants.rutgers.edu with any inquiries regarding subawards.
OIGs and the Government Accountability Office (GAO) play a critical role in DATA Act oversight. By examining the spending data collected under the act, OIGs can better:

- Determine where to focus their audit and investigative resources
- Determine whether federal programs are effectively meeting their goals
- Assist agencies in identifying problem areas and work to solve them.

In recent years, legislation has been enacted (e.g., the Federal Funding Accountability and Transparency Act and the Digital Accountability and Transparency Act) that requires expanded identification of entities working with the Government and the development of standards, processes, and policies to better trace Federal dollars from appropriation to final outcomes or results. Creation and maintenance of data standards will facilitate collection and display of essential information. (**)

(*) above excerpted from a Thompson Information Services recent article in Single Audit Information Services. As mentioned by Bob Taylor, deputy assistant Inspector General for performance audits at the Department of the Treasury’s OIG, recently told attendees at the Association of Government Accountants 2015 Internal Control and Fraud Prevention Training Conference in Washington, D.C)

(**) excerpted from: DEPARTMENT OF DEFENSE, GENERAL SERVICES ADMINISTRATION, NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, 48 CFR Parts 2, 4, 9, 12, 19 and 52, [FAR Case 2015-022; Docket No. 2015-0022; Sequence No. 1] RIN: 9000-AN00 Federal Acquisition Regulation; Unique Identification of Entities Receiving Federal Awards, Supplementary Information, l. Background)
DGCA collects A-133 audit information for all subrecipient institutions on an annual basis. This data is used in order to ensure Rutgers compliance with federal regulations under Uniform Guidance.

The Annual A-133 Subrecipient Single Audit process involves:
- Reviewing A-133 Audit information for all subrecipient entities
  - About 544~ subrecipient entities were reviewed for FY 2014
- Sending the Rutgers A133 Subrecipient Questionnaire to all subrecipient entities for which we cannot find an A-133 Audit or a Federal Audit Clearinghouse SFAC form to review
  - Federal Audit Clearing website unavailable as of July 2015 due to data breach
    - Necessitated contacting the greater majority of subrecipients individually
    - Subrecipient contact information often difficult to find
  - At least 3 emails are sent to each subrecipient entity until a response is received
- Issuing a management report summarizing results of our review
- Sharing information from our annual review with ORSP for ongoing subcontract risk assessment
- Responding to requests for our A133 audit data where Rutgers is the subrecipient entity

The primary aim is to manage and mitigate risk by documenting subrecipient monitoring efforts.
Below is a sample of the A-133 Audit Questionnaire and subrecipient audit results.

Sample A-133 Audit Questionnaire:

Excerpt from the 2014 A-133 audit of a major research university:

“Without the appropriate level of subrecipient monitoring, X.X.X has an increased risk that federal funding disbursed to a subrecipient will not be effectively managed and expended in accordance with the terms and conditions of its agreement, as well as applicable Federal regulations.”
Implementation Recap
The following changes were made in September and November of 2015 as part of the Wave 1-2 Implementation.

**Proposal Submission**
- Shortened Endorsement Form to 2-pages
- 5/2-Day Submission Deadline and Enforcement
- Conflict of Interest Certifications no longer required at time of proposal (if disclosure has been submitted within 12 months)

**Award Set-Up**
- Budget Reductions Window
- Shortened Endorsement Form to 2-pages for Award Modifications and Non-Competing Continuations
- Shortened Project Fund Source Form
- Replaced Subrecipient Checklist with consolidated Subrecipient Commitment Form
- Developed a Risk Assessment Tool in accordance with Uniform Guidance

**Subrecipient Monitoring**
- Replaced Subrecipient Checklist with consolidated Subrecipient Commitment Form
- Developed a Risk Assessment Tool in accordance with Uniform Guidance

**Award Management**
- Expedited Requests for Institutional Approval
- Interim Invoicing & Reporting Tool
- Standardized guidelines for creating New Accounts/Indices
- Reduced IPAS Extension Requests

**Award Closeout**
- Standardized Closeout Timeline & Communications
- Interim Invoicing & Reporting Tool for Reconciliation

**COI, IRB, & IACUC**
- eCOI Implemented across all Rutgers units
- Moved towards IACUC Designated Member Review
- Delayed “denovo” process for ArtSci IRB

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**Reduce Administrative Burden**
**Enhance Process Efficiency**
**Minimize Compliance Risk**
**Enhance Customer Service**
**Promote Transparency**
The following working groups are currently active initiatives:

- Uniform Guidance
- IACUC
- IRB
- Effort Reporting
- IT Task Force
- Advance Account / Budget / NCE
- Award Set-Up Task Force
- Research Website
- Cash Management*
- Award Closeout*
- Contract Agreement Types*
- Subrecipient Monitoring*

*Working groups in grey are approaching completion. New working groups will kick-off during Wave 3.
ORSP/OCC is responsible for reviewing, approving, and submitting NCE requests to the sponsor.

<table>
<thead>
<tr>
<th>Award Management Working Group</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Area</strong></td>
</tr>
<tr>
<td>External - Process Change Impacting Entire Research Community</td>
</tr>
<tr>
<td>IPAS System</td>
</tr>
</tbody>
</table>

DGCA will update the end date in the financial system after ORSP/OCC has processed the NCE request.
Invention Statements should be forwarded to DGCA during award closeout.

**Step 1**
- PI/Department fills out the Invention Statement form including:
  - Performance Period
  - PI Name
  - Award Number
  - Granting Agency
  - Invention Disclosures
- Return the completed form to the DGCA Grant Accountant/Analyst.
  - For NIH awards, the PI should initiate the Invention Statement in eRA Commons and email a copy of the completed form to DGCA for approval. Link to NIH form template: https://grants.nih.gov/grants/hhs568.pdf
  - Any questions regarding required templates should be addressed to DGCA

**Step 2**
- DGCA sends the completed Invention Statement form to OTC for review

**Step 3**
- OTC verifies accuracy of the Invention Statement content.
  - If revisions are required, the form is routed back to the PI/Department for revision.
  - Upon approval, OTC signs the Invention Statement and sends it back to DGCA.

**Step 4**
- DGCA submits the approved Invention Statement to the sponsor with the final invoice/report.
- When applicable, DGCA will approve the Invention Statement in ERA Commons
Questions