RE: DGA Roundtable Agenda

August 18, 2022 1:30- 2:45 pm via zoom

Zoom Join form PC, Mac Linux. iOS or Android <https://uidaho.zoom.us/j/86028305542>

Meeting ID: 860 2830 5542
Passcode: 2145

**See calendar invite for additional details on zoom access, including call-in information.**

***Reminder: Zoom meeting protocol –***

*Please keep your microphones muted during the presentation and wait until the end for questions unless the presenter has indicated otherwise.*

*During the DGA Roundtable Discussion portion of the meeting, please wait for the person currently speaking to finish before asking any questions.*

*You can use the ‘raise hand’ function or you may also put your questions on chat.*

*Thank you all for all that you do!*

**Announcements –**

45 Attendees plus presenters today!

Sarah Martonick – Heather Clark

* Introduce New Team Members (Kayla Blades, Beth Knickerbocker, Chelsea Franklin & Terri Small)
* New DGAs: Amy Huck – CNR, and Amy Norman – CALS GMS
* OSP Structure
* FY22 Audit: results and learning opps presented at this meeting – audit closed July 2022.

**Content – Wendy Kerr**

Wendy Kerr

* + NSF Audit Findings
	+ <https://www.uidaho.edu/research/faculty/dga#accordion-row-acbfcc7d-3cc1-4938-8498-3ba30ae70040->
	+ Wendy presented the powerpoint from the above link and explained each item in detail.
	+ NSF praised the low amount of questioned costs for an entity of our size.
	+ Thank you to all of you that support sponsored projects compliance whose hard worked helped us to maintain and adhere to our compliance standards.
* Amanda Bauer (Controller) presented/talked through the cost reimbursement and cost transfer of reimbursed expense slide, as this is a General Accounting responsibility area (mainly).
	+ She noted there is a new upcoming process change internal to her units to ensure internal controls are strengthened here to ensure the transfer item has not yet been reimbursed.
* Remember that cost transfers are an audit red flag and should be rare.
* Remember to use very specific FOATEXT to help with internal controls.
* Cost transfers w/ F&A rate changes over time:
	+ We should not wait until the end of the grant to review costs and perform cost transfers. Use the monthly reports to review posted expenses quickly.
	+ CAU is now also consistently reviewing expense postings to help with this too – including F&A rate and charge monitoring via a report from Argos.
	+ This is especially important with the stepped F&A rate structure.
* Capital Asset – this was a rare and really exceptional circumstance where a vehicle was purchased by a third-party in Africa where money was fronted, but charged out as travel to the grant by the DGA. Since F&A charges on travel, we calculated F&A incorrectly, but we fixed this to refund the F&A.
	+ Wrong e-code used for the expense – use the tools on our website OR work with OSP-Cost prior to posting – don’t guess at the e-code.
	+ Work with Asset Accounting and Asset Management for equipment purchases.
* Charter airfare vs commercial:
	+ DFA added guidance to their website to specify that comparison of costs must be included with the expense posting as back-up documentation.
	+ [Paying for Travel - Travel Services | University of Idaho (uidaho.edu)](https://www.uidaho.edu/dfa/finance/controller/accounts-payable/travel-services/paying-for-travel)
	+ Within the contract for the charter airfare – watch carefully for clauses that specify that alcohol was a covered cost as part of the charter. Work with vendor to strike this from the contract.
* Change in research direction (change in scope or methodology)
	+ SOW changes (methodology changes) require agency prior approval in ALL cases per the CFR – PIs need to work with OSP to submit a prior approval request BEFORE the change is put into place.
	+ In these conversations about change of scope, ensure that prior expenses allocated to the grant are still allowable (allocable) if the research direction/scope changes.
		- Example: If the PI decides to contract with a third-party lab for some analysis, but purchased $5000 test tubes already, those test tubes MUST be moved off the grant since they are no longer used for the grant outcomes. This may not be a change of scope, but should still be discussed with OSP and possibly the agency to confirm whether or not the agency requires a prior approval.
* Effort Reports after the fact:
	+ This cannot occur now in the new labor redistribution process if an effort report is open.
	+ CAU has processes in place now to create effort reports when needed for this.
	+ Thank you TRAVIS GRAY for building this new report in Argos to track this.
	+ **Remember that effort reports are done on a schedule, are mandatory, and need to be done in a timely manner.**
* Competitive bid requirements:
	+ Linda discussed the changes in this process and procedures with Julia McIlroy and explained this.
	+ No changes, not new – just a reinforcement of policy and process.
* F&A rate changes – we added an FAQ on the F&A rates site of the OSP website to address this.
	+ If our rate goes down (in a stepped rate agreement) we must adjust down our rate and charges to not over-charge.
	+ This would be rare.
	+ Holly Waters asks that the FAQ link and memo from VPRED Nomura be distributed again on the stepped rate application.
	+ Michele Mattoon suggested that we stick with the F&A rate at the date of award and not use a tiered rate.

**General Questions/Concerns: as time allows**

* Wendy gave an update on our FY22 full audit and major program audit.
* Topic suggestions for future meetings
	+ From Tracy Kanikkeberg to Everyone 01:47 PM: A lot of cost transfers are due to CR and our out of hands. When is this going to be looked at?
		- We will loop in AP and Amanda Bauer here too.
	+ Updates in VERAS – training and demo on VERAS updates like prior approvals and early setups and signature application in these new forms.
		- Melanie asked for documentation on how to know something did not work properly (wasn’t submitted, wasn’t fully signed, etc.) to get to OSP queue.