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June 2012 COGR Meeting Thursday Morning Costing Presentation - Ryan

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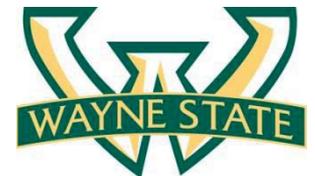
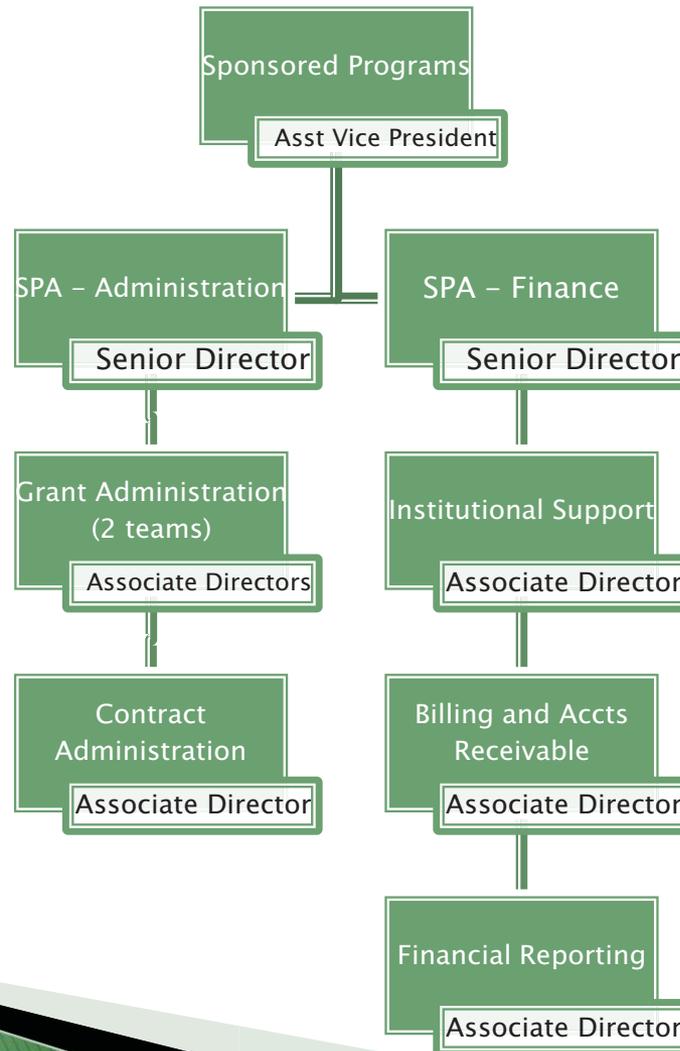
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Financial reporting, cash requests, electronic systems, and the burdens they bear – managing a federal labyrinth



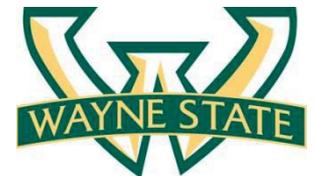
Council on Governmental Relations
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Sponsored Program Administration Organization Chart



Federal Reporting Responsibilities by Team

- ▶ Grant Administration teams (2 Associate Directors and 9 Grant & Contract Officers)
 - Progress report submission when financial report must accompany progress report.
- ▶ Contract Administration team – includes subcontract administration (Associate Director and 3 Grant & Contract Officers)
 - FFATA reporting

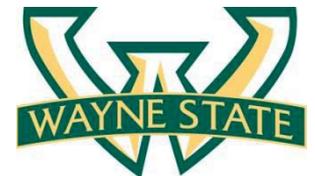


Federal Reporting Responsibilities by Team

- ▶ Institutional Support Team (Associate Director and 3 Accountants)
 - Cash/LOC Draws
 - LOC revenue distribution to projects
 - ARRA Reporting
 - Electronic Invoicing systems

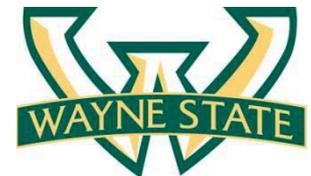
- ▶ Billing & Accounts Receivable Team (Associate Director and 3 Accountants)
 - All invoicing for cost and fixed price projects which do not have electronic invoicing systems
 - Collection activities

- ▶ Financial Reporting Team (Associate Director and 8 Accountants)
 - All interim and final financial reports
 - Including final invoices on cost-based projects



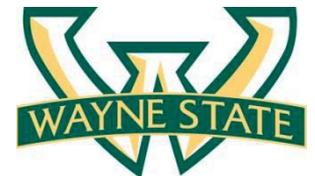
Organizational Challenges

- Determination of where responsibility for new reporting requirements should best reside
- Avoiding duplicative steps across teams.
- Coordination between teams when unknown reporting requirement comes to light at the “last minute”.
 - e.g. Progress report requires financial data.
- “Reacting” to new requirements as opposed to being able to actually plan for them.



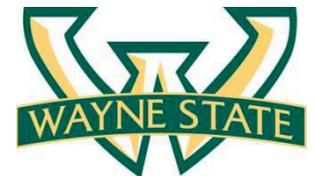
System “Challenges”

- ▶ Inconsistencies at sponsor
 - Changes in personnel at the sponsor may lead to revised requirements
 - Address/email discrepancies
- ▶ Progress reports tied to cash draws – draw must be *last* thing submitted.
- ▶ Keying “errors” that could be eliminated if data was pre-populated.
 - Rejections due to spaces, dashes, etc. – ARRA
- ▶ As agencies switch systems, sometimes have to resubmit duplicative information.



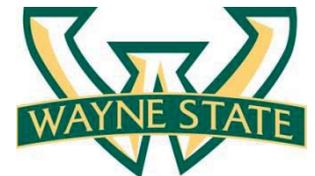
System “Challenges”

- ▶ Systems that do not pre-populate all awards make us dependent on internal coding to ensure we are submitting requests for all applicable awards. (e.g. WAWF)
- ▶ Access to agency systems requires “personal” information.
 - e.g. HUD required SS#s for involved staff
- ▶ Department of Energy
 - VIPERS pays Net 30 after request is submitted as opposed to 1–2 days for LOC draw.
 - Two different payment systems.
 - Prohibited us from drawing on DoE main award until ARRA portion was entirely spent.



Specific System “Challenges”

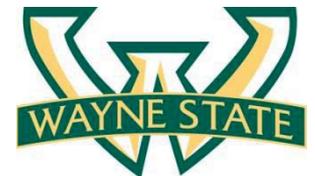
- Wide Area Workflow (WAWF) – various Department of Defense agencies
 - Instructions not clear
 - Unable to get technical assistance
 - No auto-population of information
 - Coding information sometimes missing (WAWF coding info provided varies by agency)
 - Limited on-line editing
 - Disjointed process for final reporting – final cash draw takes a different route than the final SF425
 - Agencies are not using system consistently
 - e.g. must sometimes resubmit final to show zero balance due – but not all agencies require this
 - Red tape involved with getting PKI certification



Specific System “Challenges”

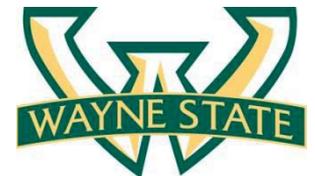
▶ HRSA – EHB

- Various entity numbers for single institution.
- HRSA will not accept final FSR until it matches LOC draw amount.
- Suggested workaround is to reopen previous quarter’s LOC to revise the amount for that award and resubmit.
- No support from HHS to encourage HRSA to stop the bad practice (workaround).



Nuances = Nuisances

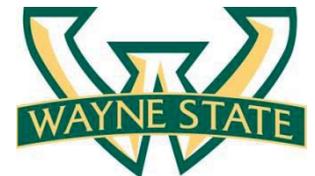
- ▶ Navigation of systems – practice makes perfect.
- ▶ Due to system nuances, difficult to cross-train.
- ▶ Therefore, no coverage if system expert is unexpectedly out of office.



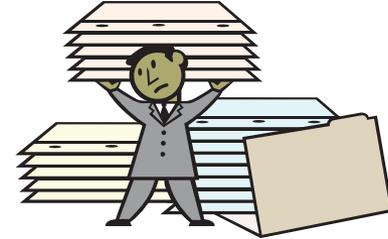
Changing Requirements

- ▶ How did we organize around ARRA reporting?
 - ~ 100 direct (prime) ARRA awards
 - ~ 20 ARRA flow-through awards.
 - One senior accounting staff on our Institutional Support team completed all reporting.
 - Since much of the work done by that team is cyclical, we were able to fit the reporting in amongst other tasks.

- ▶ How sustainable would this model be if similar reporting is implemented under the DATA Act?
 - In a word..... NOT!!!
 - Budgetary situation will not likely allow for additional staff.
 - Hard questions will need to be answered.



Quantify, quantify, quantify!



- ▶ Figuring out the needs
 - For WSU ~ 850 active Federal awards/year
- ▶ Other considerations – the unknowns.....
 - If the DATA Act or other potential reporting requirements become reality, will some of our other reporting burdens be removed?
 - Others???



Quantifying the Intangibles

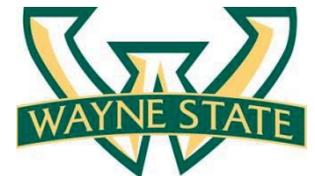
- ▶ Can we find ways to quantify burden?
Considerations.....



- Staff time logs.
- Elevation of cumbersome tasks to higher level.
- Segregation of duties.

Miscellaneous Issues

- ▶ Have to deal with potential fallout from less staff being asked to do more (i.e. morale).
- ▶ Have to be conscious of union positions and the constraints of job descriptions.
- ▶ Light at the end of the ARRA tunnel turns into a longer, darker tunnel with the advent of new reporting expectations.



Demonstrating Burden

- ▶ Document variety of systems and issues (pro/con) with each.
- ▶ Continue discussions at available forums.
- ▶ Maintain hope that federal agencies will recognize the need to significantly reduce the number of systems. If not during our career spans, than at least during our lifetimes!



lab–y–rinth: noun

“A maze of paths bordered by high hedges, as in a park or garden, for the amusement of those who search for a way out.”

