

Alternatives to Effort Reporting: An Update on the Work of the Cohort

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COGR

Council On Governmental Relations

An association of research universities

Cohort Panelists

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Introduction

In January of 2016, the National Council of University Research Administrators (NCURA) funded a research project to establish a nationally recognized cohort of institutions to develop efficient and effective model policies, procedures, and practices designed to reduce administrative burden for both faculty and the institution, minimize audit risk, and most importantly, facilitate research within an ethical and compliant framework for 2 C.F.R. §200.430. Today, the Cohort has 90 member institutions that span the spectrum of large to small, public and private, some with med schools. All of the documents developed by the Cohort, with the exception of the Internal Control Framework and Policy Matrix, are publicly available on the website, but the foundational cornerstone document is the Internal Control Framework.

Discussion Topics

- 1) Can you provide background and status on the Cohort model and its development?
- 2) Can you provide background on the development of the Internal Control Framework?
- 3) Can you provide an update/overview of where schools are in their transitions to alternative systems?

Discussion Topics

4) SUNY-Buffalo implemented an alternative and has gone through their first single audit – can you share some highlights from that experience?

5) Can you talk about how the Cohort has engaged with the audit community and expectations?

6) What are your thoughts on the FDP Pilot institution OIG Audits?

Discussion Topics

7) What do you think the audit community is expecting to see? Biggest challenges?

8) Some institutions have auditors that focus on commitments as much as they do effort. Should commitments be tracked for UG compliance?

9) Are there any data on faculty and/or administration savings in time or costs? Data on faculty or staff satisfaction with alternative systems?

Discussion Topics

10) Are there any in the Cohort not requiring certification? If so, how confident are they regarding accurate charges to sponsored agreements? Has there been discussion with auditors regarding certifying or not certifying?

11) How are different agencies interpreting 2 CFR 200.430 ? For example, the NIFA fact sheet is of concern. How can the community/the National Cohort/COGR/etc. advocate for a true movement away from effort reporting?

Discussion Topics

12) Lessons Learned?

13) Next Steps?

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www.researchadmin.asu.edu/cohort