

Payroll Certification on Federally Sponsored Projects

FDP Update

May 14, 2013

George Mason University Pilot



Where Innovation Is Tradition

Payroll Certification: Approval

- Mason received approval from the FDP and the Office of Naval Research (ONR) effective January 1, 2011 to pilot Payroll Certification
- All awards transitioned by January 1, 2012
- Regular reviews by ONR and feedback to FDP

SPONSORED PROJECT PAYROLL EXPENSE REPORT

Grant Code: 201795

Project Title: NIH/Labile Biomarkers in Blood

Principal Investigator: XXXXX, XXXXX

Project Start Date: 06/01/2009

Project End Date: 11/30/2011

Reporting Start Date: 12/01/2010

Reporting End Date: 01/31/2012

Name	Job Title	Fund	Pct	Amount
XXXXX, XXXXX	FAC FT 12-month Research	201795	3%	2,721.71
XXXXX, XXXXX	FAC FT 12-month Research	201795	5%	5,931.86
XXXXX, XXXXX	FAC FT 12 month Instructional	201795	4%	13,414.87
XXXXX, XXXXX	FAC FT 12 month Instructional	201795	4%	2,861.21
XXXXX, XXXXX	FAC FT 12-month Research	201795	14%	9,125.26
XXXXX, XXXXX	FAC FT 12 month Instructional	201795	2%	4,632.02
XXXXX, XXXXX	Classified PT Exempt	201795	22%	13,520.00
XXXXX, XXXXX	FAC FT 12-month Research	201795	5%	5,244.72
Total				\$57,451.65

I certify that salaries and wages associated with this project are reasonable in relation to work performed.

Principal Investigator Signature

Date

Additional signatures:

Certification responsibility: _____

Signature

Printed name

Date

Certification responsibility: _____

Signature

Printed name

Date

COMMITTED COST SHARING PAYROLL EXPENSE REPORT

Cost Sharing Activity Code: 001795

Grant Code: 201795

Project Title: NIH/Labile Biomarkers in Blood

Principal Investigator: XXXXX, XXXXX

Project Start Date: 06/01/2009

Project End Date: 11/30/2011

Reporting Start Date: 12/01/2010

Reporting End Date: 01/31/2012

Name	Job Title	ORG	Pct	Amount
XXXXX, XXXXX	FAC FT 12 month Instructional	103224	2%	3,422.96
XXXXX, XXXXX	FAC FT 12 month Instructional	103224	1%	1,420.49
Total				\$4,843.45

I certify that salaries and wages associated with this project are reasonable in relation to work performed.

Principal Investigator Signature _____ Date _____

Additional signatures:

Certification responsibility: _____

Signature _____ Printed name _____ Date _____

Certification responsibility: _____

Signature _____ Printed name _____ Date _____

Assessment of Payroll Certification

- Survey completed February 2011 (150 respondents, mostly faculty) to benchmark traditional effort reporting process
 - Overwhelming feedback that effort reporting was burdensome, confusing and added little value
- Survey completed March 2013 (157 respondents, mostly faculty) to review payroll certification

Payroll Certification Survey

- Over 75% of respondents felt payroll certification methodology was logical or very logical (21% neutral)
- Over 83% of respondents felt the annual certification frequency was “about right”
- Over 80% of respondents reported they reviewed and certified reports within 10 days of receipt

Internal Audit Review

- Scope January 2011 – April 2012
- Test policy compliance for initial award set-up
- Sample certs. for deadlines & follow-up
- Test policy compliance for redistributions
- Test split funding; confirm salary charges to all funding sources = 100% of actual salary
- Audit completed Spring 2013

Payroll Certification Metrics

- Through 24 reporting cycles (Jan 2011 thru Dec 2012)
 - 942 reports (versus 5000 under effort reporting Jan 2009 thru Dec 2010)
 - 72% of reports received within 30 days (compared to 33% under effort reporting in 2010)
 - 96% of reports received within 45 days
 - 100% of reports received within 60 days

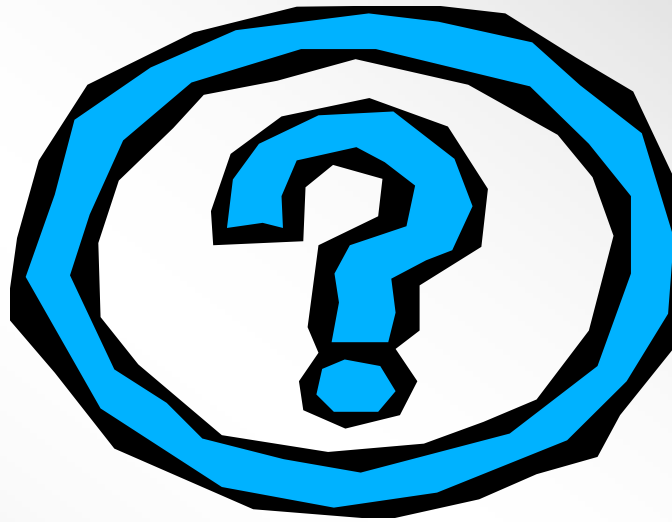
NSF/HHS OIG Audit

- Jan 2013 pre meeting with other Pilot Schools
- Feb 2013 1st Data Request
- April 2013 2nd Data Request
- 3rd Data Request pending
- Requires coordination with several offices on campus
- Onsite audit work expected in June 2013

Challenges

- Unexpected reporting glitches
- Documenting adjustments on certification form
- Time extensions
- Closeout
- Securing technical resources for updates and audit requests

Questions



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