

Payroll Certification on Federally Sponsored Projects

FDP Update
September 16, 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



Where Innovation Is Tradition

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



Where Innovation Is Tradition

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



Where Innovation Is Tradition

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 29 reporting cycles (Jan 2011 thru May 2013)
 - 1136 reports
 - 74% of reports received within 30 days (compared to 33% under effort reporting in 2010)
 - 95% 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
- May 2013: 3rd Data Request
- Summer 2013: Data review
- August 2013: Entrance Conference
- Ongoing: IT security review; audit sample pending

NSF/HHS OIG Audit

- Data requests involved follow-up questions to explain data elements
- Successfully reconciled GL, Payroll, FFR
- Estimated sample of 180 transactions pending
- IT security review ongoing (HHS lead)
- IT work involves testing network, server and application security; network penetration testing

NSF/HHS OIG Audit

- Extensive IT staff time required
- On-site audit testing expected two weeks after sample is received
- Timeline has shifted, but end of the calendar year appears to be the target date for completion

Questions



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