



**FEDERAL DEMONSTRATION PARTNERSHIP**  
Redefining the Government & University Research Partnership

# Uniform Guidance

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# Uniform Guidance

- Project Closeout: 120 or 90 days?
- Compensation – Personal Services
- Internal Controls – COSO (Committee of Sponsoring Organizations of the Treadway Commission)
- Single Audit
- Conflicts of Interest



# Project Closeout: 120 or 90 days?

- Create a matrix displaying requirements for each agency and the four reports (financial, technical, patent and property)
  - Educate/inform your community
- Advocate for “uniformity” among agencies through a change to the Uniform Guidance, rather than agency by agency implementation
- Unilateral Closeout for NIH?
  - Intertwined with the SubAccount issue



# Compensation – Personal Services

- Define Institutional base salary based on UG
  - Is it consistent across campus? Medical School vs. other schools/colleges?
- Consider Extra Service Pay, Incidental Activities, Intra IHE Consulting, Standards of Documentation, etc.
- What will reduce burden for faculty and administrators?
- Cost considerations of changing or modifying systems
- Change entire process/system or make minor changes on the fringes of current process/system?
  - Change frequency, Other ideas?
- Consideration of audit results for FDP pilot institutions – Project Certification



# Internal Controls: COSO

## Control Environment

1. Demonstrates commitment to integrity and ethical values
2. Exercises oversight responsibility
3. Establishes structure, authority and responsibility
4. Demonstrates commitment to competence
5. Enforces accountability

## Risk Assessment

6. Specifies suitable objectives
7. Identifies and analyzes risk
8. Assesses fraud risk
9. Identifies and analyzes significant change

## Control Activities

10. Selects and develops control activities
11. Selects and develops general controls over technology
12. Deploys through policies and procedures

## Information & Communication

13. Uses relevant information
14. Communicates internally
15. Communicates externally

## Monitoring Activities

16. Conducts ongoing and/or separate evaluations
17. Evaluates and communicates deficiencies



# Internal Controls: COSO

## How do we prepare for the COSO environment?

- Involve Controller's Office, Financial Services and Internal Audit Department
- Create control narratives for each process
  - Examples: payroll, procurement, property control, payroll/effort certification
- Consult with your Single Audit firm (formerly known as A-133 Auditors) about expectations
  - Consider requesting a review of your draft internal control narratives



# Single Audit

- How do we prepare?
- Audits will be based on COSO standards
- Talk with your Single Audit firm about their plans and expectations for future audits
- Certain awards will be audited under A-21 and others under Uniform Guidance
- Consider the effective date for your institution



# Conflicts of Interest

- Consider and prepare for agency implementation/deviations
  - Some agencies are requiring disclosure or review of potential conflicts at the “time of proposal” rather than at the “time of award”
  - Connect with your COI office
  - Advocate for “just in time” review of potential conflicts