Grant Orientation Handbook

Le Moyne College is available to assist in identifying and successfully applying for grants to fund projects that increase out capacity to address our mission and achieve our goals.

- Grants overview
- Where to find grant opportunities
- Applying for a grant
- After the award is made
- Key grant roles
- Time-and-Effort reporting

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Grants Overview

Purpose

All grant projects exist to address a need* identified by the funder. A grant project is always a give-and-take scenario, wherein the funder wants to implement a project to meet its goals and objectives and the institution applying for the grant designs a project according to the funder's terms, because there are shared goals between the two or because the institution will also address its own goals and objectives in implementing the project. All grants entail activities that are tied to outcomes and performance measures and reporting.

*A "need" is understood to be a problem that is impacting success: e.g., students with low academic literacy have difficulty succeeding in college courses, which impacts college completion, especially among disadvantaged students; or, to survive and thrive during economic downturns, small businesses need to be flexible and identify alternative opportunities for revenue generation. The need is to improve students' learning or to improve businesses' adaptability. The method to address the need – what the project will do – is the strategy identified by the person designing the project to improve the area of need identified by the funder. Thus, a successful grant proposal would not identify the need as "we need a computer lab," but would identify a computer lab as a strategy to address a need to improve student learning. Identifying a strategy is the first step; the next step is to identify research, experience, data that document that the identified strategy will achieve the results expected from the project.

Types

Competitive: as the name implies, these grants are awarded through a competitive process, based on the highest scored applications.

Entitlement: entitlement grants are annual and continual funding allocations from the state.

Sub-agreements: when another institution has applied for and been awarded a grant, and provides grant funds to Le Moyne College to implement a part of the project it is known as a sub-award. When Le Moyne College is has applied for and has been awarded a grant, and provides grant funds to another institution to implement a part of the project it is known as a sub-recipient. A sub-agreement is developed that outlines the terms of the project, participation and reporting requirements. Please note the sub-agreement process is more complex and requires additional time and effort for proposal and management afterwards to all grant roles.

Funding sources

Federal: A key source of grant funding for Le Moyne College is federal grants. Le Moyne College has previously received federal grants from the Department of Education, National Science Foundation, National Endowment for the Humanities, National Institute of Health, Environmental Protection Agency and National Institute of Standards and Technology.

State: The main source for state grants for Le Moyne College is the New York State Department of Education.

Local (city, county) or Foundations: Le Moyne College has been awarded grant projects from Regional Economic Development Council and foundations, such as The Gates Foundation, the Porticus Foundation, the John Ben Snow Foundation, and the Community Foundation.

Basic elements of a grant proposal

<u>Need Statement</u>: The funder will identify the need to be addressed by the project: e.g., low college completion rates among low-income students; increase the number of math, science and technology majors; update instructional methods through incorporation of newer educational technology; etc. Each applicant will be required to compile information and evidence to demonstrate that the need identified by the funder is also present in the community, school, target population that the applicant will serve through the project.

<u>Project Design and Work Plan</u>: A detailed description of what will be done in the project. The design needs to align with the need, as a solution would directly align to a problem. The project design should address who, what, where, when, and how, and refer to research, data, and experience that indicates why the activities described in the project design will effectively address the need/problem.

<u>Management Plan</u>: Describe the staffing and meeting structure to ensure that the project is implemented effectively: activities are implemented on time, grant funds are spent in a timely manner and all costs are compliant with the grant terms and conditions and documented, the project is meeting targets and making progress toward completing objectives.

<u>Personnel</u>: Identify the key personnel for the project, including a description of the qualification and experience required for the positions, a description of the work to be performed for the projects, and brief biographical description if the staff persons are already identified at the time of proposal development.

<u>Evaluation Plan</u>: Describe the plan to collect and analyze the data needed to evaluate the effectiveness of the project and to respond to required reporting and performance measure requirements of the grant.

<u>Budget</u>: Identify all the costs to be incurred in implementing the project: staff, fringe benefits, materials and supplies, contracts and services, services and items for students, travel, indirect cost rate, etc. If matching funds are required the details of where the match is sourced (i.e. actual account # or method to determine in-kind funds, such as 10 volunteer hours @ $15 per hour) must be documented in detail. All items budgeted items need to be based on market value pricing and if item cost is applicable to written quotes/bidding process re the College purchasing policy and a specific vendor is named in the proposed budget, all details noting the write quotes/bids will need to be provided for review to the Finance Office (FO) /Sponsored Grant Office (SGO) staff. Staff costs and fringes should be reviewed with the FO for reasonableness and compliance to Internal Revenue Service and the Department of Labor laws. The Federally approved College indirect cost rate is 47% for on-campus activities and 25.6% for off-campus activities and must be included when allowable by the funding agency.

Timeline to develop a proposal

After a Request for Applications (RFA), Request for Proposals (RFP) or Solicitation is released there is usually 30 to 45 days to complete and submit a grant application. As the process to authorize the decision to pursue a grant can take a week and/or to identify the lead that will serve as the project director (PD) or if research based principal investigator (PI) and proposal writers takes time, grant development can be reduced down to 3-4 weeks. Please note the normal lead time for document review is 5 business days for each version; therefore, the shorten time frame is barely sufficient time to prepare a competitive application, and requires the commitment of a grant team, PD/PI, Dean/Area VP, SGO and FO to be successful and achieved.

Where to find grant opportunities

Federal grant opportunities are all listed at one website: www.grants.gov/. A person can see the newest grant opportunities released, and search for grants by agency and keyword.

New York State grants are mainly found at the https://www.dos.ny.gov/funding/. Other state grants can be identified by reviewing each state department's webpages. The state departments do not have a standardized method of listing grant opportunities, so it can take some time and digging to identify current grants.

Local grants (cities, counties, businesses and companies) can be located at the government or corporation webpages. Some cities and counties use a contracts service that requires registration to review opportunities.

Foundation grant opportunities can be identified by visiting the webpages for the funding organizations, such as Packard Foundation, Irvine Foundation, Gates Foundation, etc.

Applying for a grant

Listed below are the basic steps to applying for a grant to provide a general sense of the process. Be advised that the process to apply varies based on granting agency requirements.

1. Identify an opportunity, understand the agency compliance requirements and related work responsibilities to meet the guidelines and decide to take the lead as the grant PD/PI.

2. Meet with the Dean or Area VP to discuss and review the opportunity. If there is a decision to move forward, contact SGO.

3. At the meeting, SGO staff will review the terms of the grant opportunity with the PD/PI, and other grant development team members, and assist them with completing the Authorization to Apply for a Grant Form, which is submitted by their Dean/Area VP for review and approval.

4. If the Dean/Area VP gives approval, the college grant team and SGO staff will design a development schedule and assign elements of the proposal to complete. As well as notify with the FO staff of the application and confirm if the proposed timeline deadlines planned are achievable based on competing priorities to maintain normal College operations.

5. Drafts of the proposed budget/match are created by the PD/PI in conjunction with the SGO staff and provided to the FO staff for review/approval.

6. After a continual process of drafts, review and editing, the final narrative and budget will be ready for submission. Additional elements are often required for an application—partner letters, assurance and certification forms, proof of eligibility forms, etc.—and the time it takes to compile these items needs to be taken into account, as well.

7. SGO staff prepares the final application and submit it to the funder. A complete copy will be sent to the PD/PI, key members of the project and FO staff.

8. Wait to hear from the funding agency…..some applications can take up to 6 months before you hear a response and some agencies may request additional information from the PD/PI to make a final conclusion on which applicant to award.

After the award is made

1. If awarded the PD/PI will be notified and should forward copies of the announcement to the Dean/Area VP, SGO and FO. SGO will follow-up with the agency for acceptance and coordinate a start-up meeting with PD/PI, SGO and FO.

2. The FO will provide GL accounts to the PD/PI to charge the grant expenses and assign the PD/PI as account budget officer in ECHO budgets. Please note the financial system runs on the College fiscal year (6/1-5/31); the grant budget timing will not necessarily agree and may cross over two fiscal years.

3. The PD/PI is responsible for all items listed in the PD/PI role and should ask for clarification to SGO for programmatic questions (narrative, roster #s, etc.) and to the FO for financial questions. When the question is subjective and SGO/FO staffs are unable to provide clarification, the PD/PI should contact the grant program liaison at the funding agency for the right path forward. The discussion should be in writing, as the documentation of the decision will need to be forward to the SGO/FO for insertion into the grant record file. If the grant program liaison is unwilling to reply via email, summarize the conversation – noting all facts (date, time, parties included, background, decision, etc.) and their unwillingness.

4. If the PD/PI spends over the budget the excess amount will be charged to the Dean/Area VP or PD/PI College department. If the PD/PI spends under their budget, unless the funding agency allows for the budget to extended or carried over to a future budget year any unspent funds will be lost.

5. If applicable, the PD/PI is not only responsible for their grant budget, but the budget of each sub-recipient. Sub-recipient monitoring requires the PD/PI to approve and take responsibility for each dollar provided to the sub-recipient at the same level of compliance that would be placed on the PD/PI's portion of the grant award.

6. Progress and financial reporting required by the grant award must be reviewed before the PD/PI can obtain management sign-off and submit the report to the funding agency. All progress reports are reviewed by SGO and all financial reports are reviewed by FO. Knowing your deadlines and managing all aspects of the timeline are crucial as reviews by SGOS/FO take a minimum of 5 business days to receive feedback, and management will need another 5 business day to review before signing the final submission report. – Please note sub-recipients data would need to be included into the progress and financial reports.

7. Funding agency inquires, site visits, and audits may occur at any point during the grant award period and up to the funding agencies required record retention date. If the PD/PI, SGO or FO receives notice, the request should be forwarded to the other two parties for awareness and support. In addition, the Federal Government requires an annual external audit of all federal funds spend during the College fiscal year. Therefore, the FO may contact the PD/PI and/or SGO to assist in the external review, if the auditor selects the grant expenses in their test sample.

8. Each grant agency has their own record retention guidelines that need adhered to. At a minimum the records must be kept 6 years after the grant budget period ends.

Key roles in grants

Responsible	Accountable	Consulted	Informed
Grant Project Team	**PD/PI Role**	**SGO and FO Staff**	**Dean/Area VP**

PD/PI ROLE

The PD/PI is the most significant person involved in a grant. He or she is ultimately responsible for completing the activities and achieving the outcomes of the project, and managing the budget, supervising staff, and coordinating with partners to implement the project effectively and in compliance with the policies, procedures, and regulations of the granting agency and our own College. Thus, a significant amount of a PD/PI's time can be spent on administrative details.

PROJECT IMPLEMENTATION

NOTIFICATION OF NEW AWARD: Upon receipt of a grant award notice, the PD/PI should immediately forward this information to his/her dean/area VP, the SGO and the FO.

COMPLIANCE: Peruse the grant terms and regulation documents thoroughly: i.e., the RFA, RFP or Solicitation, the grant contract documents, and whatever other information provided by the funding agency, in order to become familiar with the terms for compliance, including required program and financial reporting.

PROJECT IMPLEMENTATION: Implement the proposed project by following the project work plan approved by the funding agency. Ensure that all activities are allowable under the grant terms and are directed toward achieving the objectives and goals of the project.

DATA COLLECTION: Set-up data-tracking system at the beginning of the project to ensure that accurate and complete data needed to measure project objectives and performance measures are available to periodically evaluate project implementation (at least quarterly) and to complete annual reports to the funding agency. Meet with the SGO if assistance is needed to set-up a data tracking system.

STAFFING: The PD/PI must work with the Payroll and Human Resource staff to hire and assign project staff and Provost to adjust a faculty contract. The PD/PI is responsible for coordinating activities of project staff to ensure that the project activities are implemented effectively and in a timely manner. Also, the PD/PI must notify all grant paid employee that the position is contingent on continued grant funding or only for the specified budget period. All employees charged to a federal or state grant project must complete ***time-and-effort reports at the end of the academic and summer semesters; the PD/PI must make sure that these forms are completed accurately and submitted on time (within 15 days of the period end)***. ***See Appendix A for example of time-and-effort report.***

CONSULTANTS: The PD/PI must work with the FO staff to determine if an individual (not a corporation) whom is hired has an employee relationship or consulting relationship with the College. To meet the definition of consulting the IRS has very strict guidelines. Please complete the Independent Contractor (IC) Checklist located on the Accounts Payable Portal. The FO staff can assist with any questions.

PURCHASES: All purchases must be made in accordance with grant RFA, RFP, Solicitation or other policies of the awarding agency. When the grant rules are silent, the College rules will prevail, which require 3 written quotes for each PO/Contracts greater than $10,000 but less than $300,000 and when a purchase/contract is over $300,000 a formal bid or RFP is required. In addition, if the grant is federal, purchase policies are further restricted to 3 written quotes for each PO/Contract greater than $3,000 but less than $150,000 and when a purchase/contract is over $150,000 a formal bid or RFP is required. Furthermore, all IT purchases must be made through IT. Requests for payment that have not followed the Grant/College purchasing policies will be denied.

COORDINATION WITH OTHER DEPARTMENTS: Identify the appropriate deans, chairs, faculty, administrators and staff that will need to be included in implementation of the program, and meet with them at the beginning of the project to develop a program implementation plan.

LEADERSHIP: Provide leadership for the project within the college and among community partners.

SUB-RECIPIENT MONTIORING: If the proposal includes a sub-recipient, the PD/PI is responsible for ensuring the sub-recipient meets all requirements for the proposal, funding agency and sub-agreement.

MANAGING THE BUDGET

REVIEW BUDGET REPORTS: Each PD/PI should run the grant budget from ECHO budgets (at least monthly) to review the balance of funds in each account, review expenditures to identify incorrect charges or to review for anticipated charges, and to project costs to develop an expenditure plan. If the PD/PI is not already familiar with using the ECHO budgets system, they should contact the FO staff for training. The PD/PI is the budget officer on all grants accounts and therefore, the individual with authorized signing authority. Budget and actual charge questions the PD/PI has should be addressed to the FO staff.

EXPENDITURE PLAN: Every grant includes a proposed budget that identifies the costs to implement the project activities. At the beginning of the project, the PD/PI needs to identify the forms and processes needed to implement the plan. Often, the expenditure plan needs change in response to changes in project implementation. The PD/PI needs to make sure that the appropriate accounts exist and that there are sufficient funds in an account to make planned expenditures. FO staff can provide guidance as to the accounts needed, create accounts and project salary and benefit costs. All major purchases should be identified at the beginning of the grant, and appropriate written quotes or RFP's should be collected before any services/purchases are made.

TRACKING OF APPROVED BUDGET TO ACTUAL EXPENDITURES: The PD/PI must establish a method for tracking, each grant budget period, noting the approved budget versus the actual expenditures made by grant reporting category. If assistance is needed the PD/PI should contact the FO.

EXPENDITURES: Every expense has associated paperwork that must be completed and submitted to the appropriate department. If the paperwork is not completed or completed incorrectly, the PD/PI is responsible for making the correction. Please note that the budget officer is responsible for sign-off on all expenses, except when they will be reimbursing themselves, which will require that supervisor to authorize.

- **Purchasing Items and Services**: Purchase requisition available on the Purchasing Portal.
- **Hiring Staff**: HR request form for temporary hourly positions. For faculty course load buy out (% of contract shifted to grant) or for additional work above and beyond contract, written approval from the Provost is required. For exempt non-faculty, the duties of the grant versus normal exempt duties will need to be written up for HR/FO review and approval, in addition to written support of the exempt employee's supervisor.
- **Payroll**: Stipends requests are completed by the PD/PI and authorized by area VP. Time sheets for hourly employees must be submitted bi-weekly. Salaried employees must complete time-and-effort reporting 2 times a year.
- **Grant Partners**: Sub-agreement developed by SGO, reviewed by FO and authorized by all parties.
- **Independent Contractor**: PD/PI must complete the IC Checklist available on the Accounts Payable Portal, and receive confirmation that the relationship is consultant versus employee prior to any services.
- **Student Aid:** Restricted awards to students must be provided to Financial Aid for processing.

- **Travel:** BTI travel program or Group Travel line (315-472-7737), check request form (available on the Accounts Payable Portal), or WEX card. Copies of airline tickets should accompany all expense submissions.
- **Mileage:** Check request form (available on the Accounts Payable Portal), mileage is reimbursed at a rate of $0.50 per mile and a MapQuest of the To/From location must be attached to the check request form.

SUB-RECIPIENT EXPENSES: If the proposal includes a sub-recipient, the PD/PI will coordinate the collection of sub-recipient invoices, review for allowable costs and ensure costs are in approved budget categories. If the costs exceed the allowed budget or do not follow the guidelines list in the sub-agreement, the PD/PI will contact the sub-recipient to notify them of disallowance of payment, including corrections needed if applicable. If the PD/PI review of the sub-recipients invoice occurs with no concerns, they will approve the payment and create a check request under Le Moyne College's normal expense procedures.

BUDGETS: The PD/PI must spend in the approved budget categories, and cannot overspend in any category or the overage will be charged to the Dean/Area VP or PD/PI's College department. If the PD/PI determines that a budget modification is needed, before the charge is made, the PD/PI must review the request with the FO/SGO staff and request a budget modification based on the funding agency requirements.

GRANT MATCH: Create a method to tracking the grant match and provide details to the FO for review. Maintain copies of match documentation that ties to all financial reporting.

AUDIT RECORDS: Maintain copies of all expenditures-related paperwork (hiring, purchase requisitions, check request forms, van charges, WEX statements, mileage reimbursement, timesheets, time-and-effort reports, written quotes/RFP, etc.) to determine accuracy and completeness. The PD/PI should contact the FO immediately when there are discrepancies between their own records and those that appear in ECHO budgets report. We are required to keep all records for up to a minimum of six years after the grant ends to meet audit guidelines.

EVALUATION

EVALUATION PLAN: Every federal grant project, and almost every other grant, includes an evaluation plan that identifies the data that will be collected, how it will be collected, who will collect it, and when it will be collected, and how and when that information will be used to measure the effectiveness of the project. Implement the evaluation plan is a key component of overall project implementation. The D/PI should meet with the SGO and Intuitional Research Board (IRB) if they need guidance in designing their evaluation plan. Assessment will need to be in place before the activities to be measured occur.

PROJECT PERFORMANCE MEASURES: Monitor progress toward completing project activities and meeting performance objectives.

FORMATIVE EVALUATION: Review project data quarterly to determine if activities are being implemented on time and as planned, and to determine if activities are impacting project objectives, in order to identify modifications needed to improve implementation and effectiveness.

SUMMATIVE EVALUATION: Compile all project data (budget, activity, data reports) and review to evaluate effectiveness of the project for the year, achievement of annual targets, and progress toward meeting project objectives. This activity should coincide with preparation of the annual reporting due to the funder.

AUDITS AND/OR SITE VISITS: PD/PI must ensure that project documentation is maintained on-file, and is accurate and complete, to meet audit readiness guidelines. Documentation should include all paperwork, contracts and grant forms related to the project, including documentation related to hiring, purchasing, travel, reimbursement, and time-and-effort reporting. In the event of notification of a site visit or audit, the project director should contact SGO and FO as soon as possible, so that staff in those departments can prepare the requested information for review, and to assist the PD/PI throughout the process. **NOTE**: Le Moyne College has an external audit every year of federal funds, in which the auditors select grant projects to undergo audit review; consequently, PD/PI that receives federal funding should be aware that their projects could potentially undergo an audit every year.

REPORTING

DUE DATES: Know the due dates of the project reports required by the funding agency. Coordinate with the FO, SGO, Management, as needed while ensuring appropriate lead time for timely filing.

COMPLETION: Ultimately responsible for ensuring all grant reports and other grant/College compliance requirements are performed and/or submit on time.

FINANCIAL REPORTS: Draft the financial reports and provide to FO for review/approval, before management or PD/PI sign-off and submission. When required and allowable the PD/PI would request carryover of unspent funding to a subsequent budget period or an extension of the budget period time frame.

PROGRAMMTIC REPORTS: Draft the programmatic reports and provide to SGO for review/approval, before management or PD/PI sign-off and submission.

GOVERNMENT & FOUNDATION OFFICE ROLE

For grant projects to function efficiently and effectively, the College has established procedures that involve various departments to help the PD/PI. The SGO staff act as a clearinghouse to provide pertinent information regarding grants and contracts to grant PD/PI's as well as to identify grant opportunities and summarize and disseminate information to the appropriate administrators and other potential PD/PI's.

GRANT PROPOSAL DEVELOPMENT AND SUBMISSION

AUTHORIZATION TO APPLY PROCESS: Inform those who want to pursue a grant opportunity about the authorization to apply process, and explain the forms and assist with their completion, as needed.

COMPLIANCE: Ensure that the proposed project adheres to the grant terms and requirements, general compliance and audit standards, and to College policies.

PROPOSAL DEVELOPMENT: Working with the grant team identified to create a grant development schedule and assign sections of the proposal with requisite deadlines and review sessions, in order to ensure that competitive proposals with fully developed projects that meet the College's goals and mission are produced and have the commitment of the institution and departments involved in the project.

APPLICATION DEVELOPMENT AND SUBBMISSION: Grant development teams assigned primarily work on creation of key narrative sections and the budget for the proposal. However, grant applications involve many other elements that SGO staff complete: assurances forms, budget summary forms, application face sheets, grant staff curriculum vitae, etc. The final compilation of an application is performed by SGO staff, as they submit the entire, complete application according to the specific directions outlined in the RFA, RFP or Solicitation. Following the grant submission, SGO will email a copy of the complete application to the grant development team, FO and other appropriate administrators.

GRANT DOCUMENT PREPRATION AND SUBMISSION

GRANT AWARDS: The PD/PI identified in the grant application will usually be the one notified that the grant has been or has not been awarded. PD/PI should immediately forward those notices to SGO to initiate the acceptance process, which includes completing and submitting documents required by the funding agency.

GRANT MODIFICATION, AUGMENTATION AND EXTENTION REQUESTS: SGO staff will assist PD/PI in preparing grant revision or modification requests and coordinating appropriate internal reviews before submitting them to the funding agency. PD/PI's need to forward notices received from the funding agency of augmentations, reductions, or extensions to the FO and SGO staff as soon as possible.

SUB-AGREEMENTS: Some grant projects include partnerships with other organizations who will be receiving part of the grants to implement a part of the project. SGO staff develops the sub-agreements, submit them for FO Review and acquire signatures after FO approval, sends the signed agreements to the partners, and maintains the original fully executed agreement on file.

INSURANCE CERTIICATIONS: Some funding agencies require Insurance Certifications or require to be added on to the College insurance policies. SGO staff contact the FO staff to obtain the required forms and submit them to the funding agency.

FUNDING AGENCIES REQUESTS AND INQUIRIES: SGO staff will assist PD/PI with responding to funding agency requests and inquiries, as needed. Copies of inquires/requests and response completed by the PD/PI should be submitted to SGO to serve as a resource for audits/site visits and compliance review.

GRANT MANAGEMENT SUPPORT

GRANT START-UP MEETING: Provide a project start-up meeting to orient PD/PI to their role in grant management, including a review of College and funding agency regulations and procedures, to ensure that all projects are implemented effectively and meet program and fiscal audit standards. The FO and appropriate project staff will be included in the meeting. Copies of the grant proposal, RFA/RFP, award terms and conditions, and the award notices will be provided to the meeting participants.

GRANT TERMS AND CONDITIONS: Provide the PD/PI and FO staff with a copy of the grant proposal, RFA, terms and conditions.

TRAINING ON GRANT DEVELOPMENT AND MANAGEMENT: Upon request, provide training workshops on introduction to grants, grant development, and grant management.

PROGRAM BUDGETING AND PLANNING: Assist PD/PI with more complex, non-routine aspects of project implementation. Work with PD/PI to review their programs and budgets, develop scenarios in response to changing conditions, and estimate salary and benefit costs to assist PD/PI with planning their project expenditures. Advise the PD/PI on the processes and forms needed to implement their budget and program plans, and explain how to complete the forms, as needed.

COMPLIANCE

ADVISEMENT: SGO staff will advise PD/PI, grant staff, and FO regarding issues related to compliance with grant terms and regulations.

REVIEW AND SIGN-OFF: SGO staff review completed forms (e.g., status change forms and budget change forms) related to grant expenditures for compliance with the grant proposal, terms and regulations, and College policies. In addition, SGO also reviews all programmatic grant reporting (which may include items such as narratives, contracted numbers or roster data).

SITE VISITS AND AUDITS

DOCUMENTATION: SGO maintains grant project files with the following documents to meet audit standards: grant proposal, RFA/RFP/Solicitation, grant award notice, programmatic and financial reports and significant communications from the funding agency.

RESPONSE TO AUDITOR INQUIRES: SGO staff will assist the FO staff and PD/PI with response to auditor inquiries.

PREPARATION FOR SITE VISTIS: SGO staff will assist with compiling information for site visits, as needed. Most often the information requested relates to expenditures or program activities, and the FO and the PD/PI are the main sources for that information.

REPRESENTATION AT SITE VISITS AND AUDIT MEETINGS: SGO staff will be available to attend site visit and audit meetings, at the PD/PI or FO staff request, to assist with representing the project and answering questions related to compliance.

FINANCE OFFICE ROLE

Designated FO staff provides financial oversight to grant-funded projects and coordinates with SGO staff to ensure that expenditures are allowable and consistent with the policies and regulations of both the funding agency and the College. The FO is responsible for reviewing and certifying all financial grant reports and drawdowns for the funding agency.

GRANT PROPOSAL DEVELOPMENT, DOCUMENT PREPRATION AND SUBMISSION

GRANT MODIFICATION, AUGMENTATION AND EXTENTION REQUESTS: FO staff will review financial grant revision or modification requests and assist in coordinating appropriate internal reviews before PD/PI submits them to the funding agency.

SUB-AGREEMENTS: the FO staff will review and approval each sub-agreement, before SGO sends to the partners for execution.

INSURANCE CERTICATIONS: the FO staff with coordinate with the College insurance agencies to provide the forms requested by the funding agency.

GRANT MANAGEMENT SUPPORT

CREATE ACCOUNTS: The FO will create grant GL accounts once the grant award is received, the funding source is defined and the annual budget for each budget period is provided. The activity posted into the grant GL accounts are based on the College fiscal year June 1st – May 31st. Some grants may cross more than one College fiscal year (FY). For example: A project with a term 10/1/16 – 9/30/17 would cross two FYs, FY2016-17 and FY2017-18. Since FY2016-17 encompasses 6/1/16-5/31/17, and FY2017-18 encompasses 6/1/17 –

5/31/18, four months of the grant (6/1/17 – 9/30/17) would carry on into the FY2017-18.

INPUT BUDGETS INTO DATATEL: Grant GL accounts start with an 11 and therefore, are not normally populated with budgets. If a PD/PI would like the budgets completed, they may request that the FO populates. This request is only for the fiscal year (6/1-5/31) and will not carryforward. Each fiscal year the request would be needed to be made if the PD/PI would like the budgets to be included.

TRANSFER OF EXPENDITURE REQUESTS AND QUESTIONS: When a PD/PI review their actual expenditures on ECHO budgets and see a charge they are unsure of or believe is incorrect, they will contact FO to investigate. The FO will provide the documentation or perform a transfer if the expenditure was incorrectly charged to the grant GL account.

FINANCIAL OVERSIGHT: As part of required grant financial oversight, the FO will track each project's expenditures to identify over-expenditures in accounts, and under-expenditure of the overall budget. The FO will contact a PD/PI and their Dean/Area VP when there are over-expenditures in an account or approved budget category. The FO review does not supplant the PD/PI's responsibility to regularly check budget expenditures and balances to avoid over- expenditures and under-expenditures of their funds, as well as to identify erroneous charges to their budgets, complete financial reporting and meet their grant compliance responsibilities.

FINANCIAL REPORTS: The FO reviews the financial portion of reports required for each grant according to the schedule determined by the funding agency. Depending on funding agency requirements, the FO may be required to submit the financial portions of reports to the funding agency, directly on the funding agency's electronic system. If the FO submits any financial reporting that the PD/PI or SGO do not have access to copies are provided for their records.

GRANT MATCH: Assist PD/PI and SGO in developing methods for tracking unconventional match for a project, and maintain copies of match documentation.

TIME AND EFFORT REPORTS: For federal and state grants the PD/PI is required to collect and submit to the FO time and effort reports to document the amount of time salaried staff worked on a grant project. The FO will review these charges to the actual payroll expenditures made and if the effort is less then what is charged in the employee's salary, make adjustments to the amount of payroll/fringe expenses charged on the grant. ***NOTE: Time and Effort Reports are a crucial element in compliance; salaried federal or state grant employees MUST complete and submit these 2 times a year. See Appendix A for example of time-and-effort report.***

FINANCIAL FORMS AND DOCUMENTS: Accounting will maintain on file the original financial forms submitted for grant projects. FO is reimbursed by a funding agency through properly executed and documented expenditures. Therefore, it is necessary to keep records to document all expenditures and to post all expenditures to the correct accounts in the budget, in order to accurately prepare interim and final financial reports. In addition, it is essential that all grant funds be spent by the end of the grant term. While the FO and Human Resources departments maintain original documentation regarding financial and personnel matters. ***NOTE: project directors are also required to keep copies of all of these records. The project director should contact the accountant immediately when there are discrepancies between the director's own records and those that appear in a budget report.***

DRAW DOWN OF GRANT FUNDS: Established on the funding agency requirements preform regular expense reimbursements (i.e. drawdowns of funding) requests based on actual expenditures charged to each grant account.

COMPLIANCE

ADVISEMENT: FO staff will advise PD/PI, grant staff, and SGO regarding financial issues related to compliance with College policies and regulatory laws.

REVIEW AND SIGN-OFF: FO staff review completed financial forms (e.g., financial reports and budget modification requests) related to grant expenditures for compliance with the grant proposal, terms and regulations, and College policies.

SITE VISITS AND AUDITS

RESPONSE TO AUDITOR INQUIRES: FO staff will assist the PD/PI or SGO staff with response to auditor inquiries.

PREPARATION FOR SITE VISTIS: FO staff will assist with compiling financial information for site visits, as needed.

REPRESENTATION AT SITE VISITS AND AUDIT MEETINGS: FO staff will be available to attend site visit and audit meetings and to assist with representing the project and answering questions related to financial compliance.

APPENDIX A

<u>TIME AND EFFORT REPORTING POLICY AND PROCEDURE</u>

Le Moyne College is required to document effort spent on externally-sponsored activity, per the Office of Management and Budget (OMB) Circular A-21, Section J.10.a. This time and effort reporting policy is intended to meet this requirement. The system is an “After-the-Fact Activity” system, under which the distribution of salaries and wages by Le Moyne College will be supported by activity reports as described below:

A. “ Time and Effort Reporting Forms” will reasonably reflect the percentage distribution of efforts expended by Le Moyne College employee involved in federal or state funded projects (grants, contracts, cooperative agreements, etc.).
B. For each reporting period where you are involved in an active federal or state-funded project, a “Time and Effort Reporting Form” must be completed. All time spent on federal, state or College activities should be listed on the “Time and Effort Reporting Form”. The employee’s time on a project is to be reported regardless of whether such time is paid by external funds or is an unpaid contribution, i.e., an “in-kind” match. In addition, as long as the federal or state funded project is active, the form should be completed, even if no time is spent on the federal or state funded project; in instances where no time was spent on the active federal or state funded project the employee should note 0% on the form next to the federal or state funded project. Below is a guide on how to calculate effort, it’s not going to be 100% accurate for every individual, but “Rules of Thumb” never are – the point here is to **be reasonable and consistent**.

<u>Percentage of a Full Year</u>
It starts with determining how many effort hours constitute a full year (typically 151.67 hours per month for 35-hour per week employee or 173.33 per month for a 40-hour per week employee). From there, determine how much time the employee is spending on each individual grant and then express that as a percentage of their total effort. For example, if an employee reports putting in 400 hours of effort on an NSF grant, then that would be 22% effort for the full year (400 hours divided by 1,820 hours).

<u>Percentage of Summer Salary (June-August)</u>
The other way to calculate effort is draw a distinction between the Academic Year Support and Summer Support (which is the approach used by the National Science Foundation). If your faculty member has no funded effort during the academic year, then those nine months are at 0% effort. The three months of summer might be defined as 455 hours (one quarter of the 1,820 hour total for an entire year). If the faculty member put in 300 hours in the summer working on a funded project, then the effort during the summer would be (300 hours / 455 hours) 70%.

C. “Time and Effort Reporting Forms” do not need to be completed for hourly employees who utilize weekly time sheets, as the effort is documented through the timesheet submission.

D. “Time and Effort Reporting Forms” must be confirmed by a person having firsthand knowledge of the employee’s activities. Confirmation is indicated by a countersignature on the form.

1. If a form documents the Principal Investigator’s time and effort, the form will be countersigned by the immediate supervisor (Department Chair for Faculty).

2. If a form documents an employee’s effort and he/she is **<u>not</u>** the Principal Investigator, the form will be countersigned by the Principal Investigator.

E. “Time and Effort Reporting Forms” will be completed at the end of each academic year and summer reporting periods and will document the percentage distribution of effort expended during the semester or summer.

F. The Principal Investigator is responsible to ensure that the “Time and Effort Reporting Forms” are returned to Associate Controller by 9/15 for the summer and 6/15 of the academic year.

Time and Effort Reporting Forms are available on ECHO Portal under Faculty/Staff Resources > Grants > Time and Effort Reporting

Le Moyne College
Time and Effort Reporting Form

In order to comply with federal guidelines, this form must be completed and returned to the Associate Controller at the end of each academic year and summer by exempt employee (salaried) working on a federal or state funded project. Non-exempt (hourly) employees do not need to complete, as they acknowledge effort through bi-weekly timesheets.

Name:_______________________________ Department:________________________________

Report Period: Academic Year (Sept 1- May 31) 20____ Summer (June 1- Aug 31) 20_____

Provide a breakdown of your effort by %. Account # below is used to identify specific grant being reported.

		Percent of Effort
College Activities (not federal or state activities)		______________and/or
State Grant______________________	Account #_____________________	_______________and/or
State Grant______________________	Account #_____________________	_______________and/or
State Grant______________________	Account #_____________________	_______________and/or
Fed Grant_______________________	Account #_____________________	_______________and/or
Fed Grant_______________________	Account #_____________________	_______________and/or
Fed Grant_______________________	Account #_____________________	_______________and/or
TOTAL PERCENT OF EFFORT	**(must equal 100%)**	_______________

Please send the completed form to Nicole Brown, Associate Controller, Grewen Hall 209G, within 15 days of period end (6/15 for the Academic Year and 9/15 for the Summer).
I certify that the information provided is correct.

____ ____________________
Employee Signature Date

____ ____________________
Confirming Signature* Date

*NOTE: If the employee named above is also the Principal Investigator, please ask Principal Investigators supervisor to sign as confirming signature. The Principal Investigator should sign for all other salaried employees working on the federal or state funded project.