

University of Delaware
Implementation of new uniform guidance

Code of Federal Regulations

Title 2: Grants and Agreements PART 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

On December 26, 2013, The Council on Financial Assistance Reform (COFAR) released new guidance that applies to Institutions of Higher Education (IHE), State, Local, Indian Tribal Governments, and Non-Profit Organizations. This new guidance codified eight Office of Management and Budget circulars:

- A-21 Cost Principles for Educational Institutions
- A-110 Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
- A-133 Audits of States, Local Governments and Non-Profit Organizations
- A-87 Cost Principles for State, Local and Indian Tribal Governments
- A-102 Grants and Cooperative Agreements with State and Local Governments
- A-122 Cost Principles for Non-Profit Organizations
- A-50 Single Act Audit Follow-up
- A-89 Catalog of Federal Domestic Assistance

The goal of this reformed guidance is to streamline guidance for federal awards to reduce both administrative burden and the risk of waste, fraud and abuse of federal funding. These modifications are a key component of a larger Federal effort to more effectively focus Federal resources on improving performance and outcomes while ensuring the financial integrity of taxpayer dollars in partnership with non-Federal stakeholders.

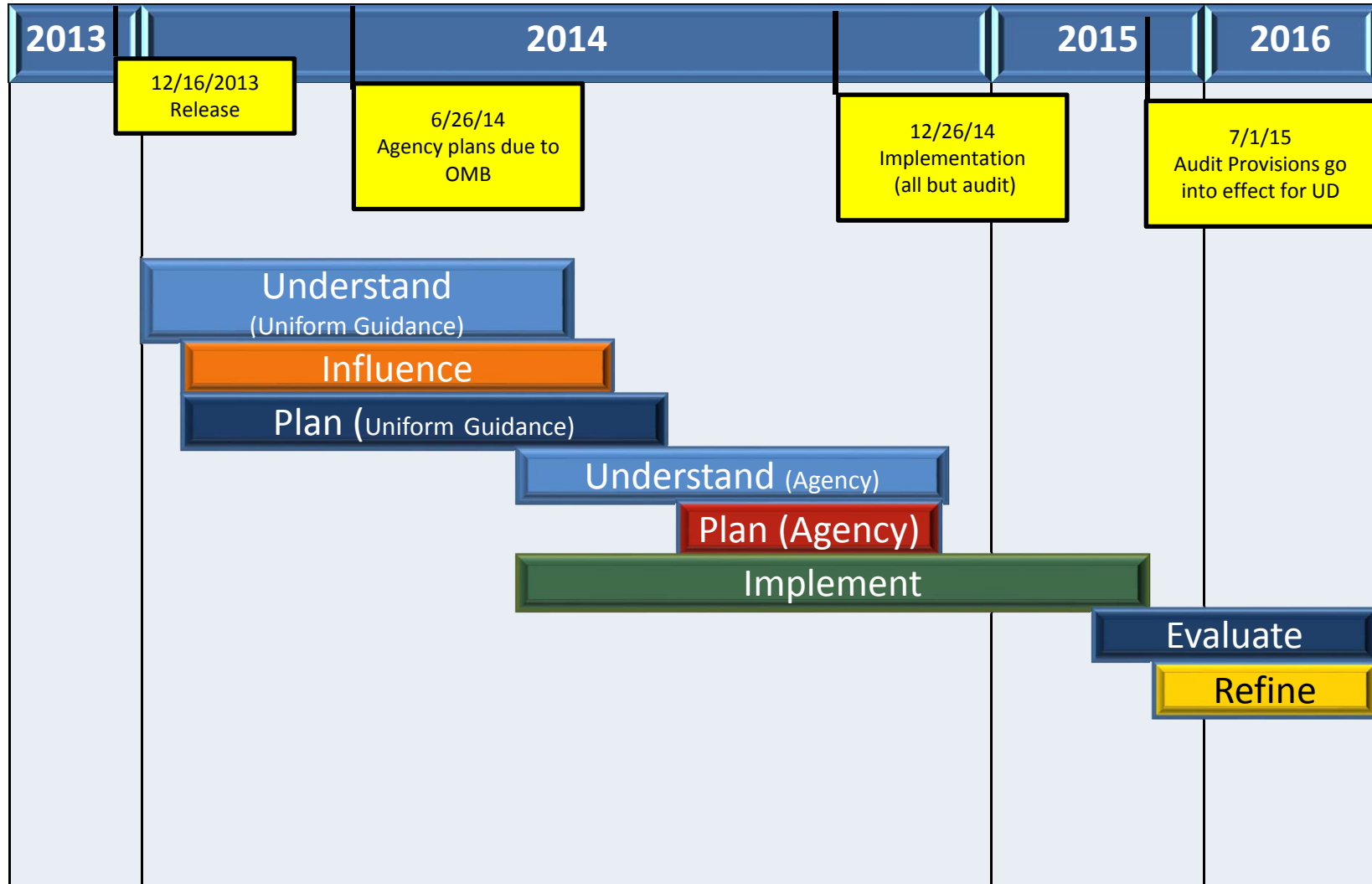
The uniform guidance will be effective December 26, 2014 for all subparts contained in the guidance, except for subpart F (audit requirements), which will be effective, the first fiscal year beginning after December 26, 2014. The new uniform guidance will be applicable for new awards and for incremental funding awarded on or after December 26, 2014.

COFAR claims the impact of the reform is:

- Eliminating Duplicative and Conflicting Guidance
- Performance over Compliance for Accountability
- Efficient Use of IT and Shared Services
- Consistent and Transparent Treatment of Costs
- Limiting Costs for Best Use of Federal Services
- Standard Business Processes & Data Definitions
- Family Friendly Policies
- Stronger Oversight
- Target Audits on Risk of Waste, Fraud and Abuse

All Federal Agencies that grant federal funding are required to write implementation plans for updating their sponsor guidelines in response to the new uniform guidance. Agency implementation plans were due to the Office of Management and Budget by June 26, 2014. However, there is no specificity surrounding the date that those implementation plans will be shared with the research community. It is possible that we will not have these plans until December 2014.

University of Delaware Uniform Guidance Implementation Plan



University of Delaware Uniform Guidance Implementation

Deputy Provost for Research and Scholarship
Assistant Vice Provost for Research Administration

Uniform Guidance
Steering Committee

COSTING
Work Group
(S. Mohammadi)

PRE-AWARD/
SUBAWARD
Work Group
(Portia Garvey)

COI/Non Fiscal
Compliance
Work
Group
(M. Palazuelos)

Procurement
Work Group
(D. Reese)

IT/System
Work Group
(C. White)

Compensation/HR
Work Group
(D. Yasik)

POST-AWARD
Work Group
(J. Ianni, D.
Griffith)

Education/Dissemination
Work Group
(L. Botner, D. Barczak)

The University of Delaware has developed a steering committee to oversee the implementation of the uniform guidance. This group is made up of the chairs of the working groups, the Assistant Vice Provost for Research, the Associate Director for Post-Award, faculty and college business officers.

Steering Committee Membership

Department	Name
Research Office Administration Office of Sponsored Programs Research & Regulatory Affairs Research Development	T. Riley, J. Ianni P. Garvey, C. Panchisin, D. Griffith, D. Yasik M. Palazuelos L. Botner
VP Finance Office	E. Zerenner, S. Mohammadi
Procurement Office	D. Reese
Information Technologies	B. Raker
Human Resources	A. Bloch
Faculty	L. Okagaki, M. Badiey, E. Nowak, R. Fleury-Steiner
Business Officers College of Engineering College of Earth, Ocean & Environment College of Arts & Sciences	C. Cook S. Burns D. Smith

Roles & Responsibilities of Steering Committee

- Attend meetings to help steer institutional decision making
- Generally understand uniform guidance structure
- Create an overall communication strategy
- Critically review work group materials
- Review and accept/revise/deny work group recommendations
- Prioritize recommendation implementation, if needed
- Identify recommendations that require senior manager review
- Also serve as working group leads, members, liaisons, or subject matter experts

Roles & Responsibilities of Working Groups

- Analyze in detail the portion of the Uniform Guidance and agency implementations specific to its topical area
- Understand national developments and implementation strategies promulgated at other Universities
- Identify places where university policy, procedures, practices, systems or business processes are out of alignment with new guidance
- Make recommendations to Uniform Guidance Steering Committee about changes that need to be made. Recommendations regarding **POLICY** changes should be made to Steering Committee by 10/1/14.
- Identify impacts of recommendations
 - Policy & Procedures

- Training & Job Aids
- Business Process Flows
- System Changes
- Propose communication strategy
- Training (if applicable) recommendations

This endeavor will be an ongoing process into calendar year 2015 once the uniform guidance is in effect. By the end of calendar year 2014, the steering committee will evaluate the implementation and make a recommendation to senior management regarding the need for continued efforts by the steering committee and work groups into calendar year 2015.

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Federal Awards

Working Groups

Each working group will consist of a chair for the group, an appropriate representative from campus (as applicable) and at least one representative from the Research Office. While there are targeted topics listed for each working group to consider, this is not an exhaustive list and each working group should review the uniform guidance to determine what regulations may pertain to their group. There are certain topics that crossover between working groups. Working groups should determine any topics that crossover with another working group and be in communication with the chair of that working group to determine how to move forward with review and recommendations.

Costing Group – S. Mohammadi (chair), M. Dobbins (COEG, Manager), S. Tkachick (RO, SRA), D. Frisby (RO, Business Administrator), V. Peguero (CANR, Manager, Grant Administration)

200.110 Effective/Applicability Date
200.419 Cost Accounting Standards & Disclosure Statement
200.431 Fringe Benefits (Terminal Leave Payout)
200.413 Direct Costs – Expectations, particularly Administrative Salaries
200.313 Equipment
200.311 Real Property
200.312 Federally-owned and exempt property
200.412 Classification of costs
200.414 Indirect (F&A) costs
200.436 Depreciation
Appendix III, C.8

Pre-Award/Subaward Group – P. Garvey (chair), S. Eastwick (RO, C&GS), K. Brown (RO, C&GS), S. Flynn (RO, SRA), P. Thomas (RO, Billing Coordinator), M. Goss (COEG, Sponsored Programs Coordinator), L. Botner (RO, Director)

200.45 Fixed Amount Awards
200.101 Applicability
200.110 Effective/Applicability Date
200.419 Cost Accounting Standards & Disclosure Statement
200.203 Notices of funding opportunities

- 200.201 Use of grant agreements (including fixed amt awards), cooperative agreements, and contracts
- 200.206 Standard application requirements
- 200.207 Specific conditions
- 200.208 Certifications and representations
- 200.209 pre-award costs
- 200.210 Information contained in a Federal award
- 200.330 Subrecipient and contractor determinations
- 200.332 Fixed amount subawards
- 200.331 Requirements for pass-through entities
- 200.413 Direct Costs
- 200.407 Prior written approval
- 200.306 Cost sharing or matching
- 200.456 Participant support costs

Conflict of Interest/Non Fiscal Compliance Group – M. Palazuelos (chair), S. Hayes, M. Palazuelos, OEIP Representative

- 200.112 Conflict of Interest
- 200.307 Program Income
- 200.447 Insurance and indemnification
- 200.448 Intellectual property

Procurement Group – D. Reese (chair, Procurement, Director), G. Walueff (Procurement, Associate Director), A. Brown (COEG, Manager), S. Tompkins (RO, C&GS), B. Carboni (Chemistry [CAS], Admin. Asst. III), J. Vamos (RO, SRA)

200.317 through 200.326 Procurement Standards

In particular:

- 200.318 General procurement standards
- 200.320 Methods of procurement to be followed
- 200.313 Equipment
- 200.474 Travel costs

Compensation (Effort Certification)/Human Resources – D. Yasik (chair, RO, Effort Manager), A. Bloch (HR, Director), L. Paller (RO, C&GS), L. Sumler (Physical Therapy[CHS], Sr. Sponsored Programs Coordinator), D. Kirchner (CEOE, Business Administrator II), B. Maliner (CEHD, Sr. Sponsored Programs Coordinator)

- 200.430 Compensation – personal services
- 200.431 Compensation – fringe benefits

Post Award – J. Ianni (co-chair, RO, Assoc. Director) and D. Griffith (co-chair, RO, Asst. Director), S. Bledsoe (RO, SRA), S. Flynn (RO, SRA), D. Jory (RO, C&GS), M. Rosario (COEG, Sponsored Programs Coordinator), W. Cibroski (Chemistry [CAS], Sponsored Programs Coordinator), R. DeLooze (RO, Billing Coordinator)

- 200.343 Closeout
- 200.301 Performance management
- 200.302 Financial management
- 200.306 Cost sharing or matching
- 200.307 Program Income
- 200.413 Direct costs
- 200.407 Prior written approval
- 200.440 Exchange rates
- 200.474 Travel costs

1. ~~Y+o8~~ ~~Y+o8~~ ^a/Dissemination – L. Botner (Co-Chair, RO, Research Development Director), D. Barczak (Co-Chair, RO, Communications Manager), C. Panchisin (Asst. Director, Sponsored Research Accounting), K. Sanford (RO, C&GS), K. Clark (Psychology [CAS], Business Administrator II), E. Lepine (HR, Sr. Training & Development Specialist), B. Kuhn (Procurement, Asst. Director), B. Cullis (LCBE, Manager), S. Aravindan (RO, Computing Support Specialist)

Website with info – links, documents, steering committee and working groups
Training – who and how much
Items to disseminate

IT/System Group – C. White (chair, RO, System & Reporting Specialist), B. Raker (IT MIS, Director), on an as needed basis: J. Green (IT MIS, IT Project Leader I), J. Lynam (IT Web Development, Director), L. Marra Kelly (GA, Manager)

How determine funding subject to old/new regulations
System changes needed to tighten internal controls