**GRANT COORDINATOR MEETING 3/6/13**

**SPONSORED PROGRAMS ACCOUNTING (SPA)**

**ACCOUNT REORGANIZATION WITHIN SPA**

Christi Patterson joined SPA on March 4th. In March, the units that will be assigned to her are:

* College of Design
* Library
* Provost
* Information Technology
* IPRT
* Animal Science & NREM

In April, she will also be assigned:

* College of Business
* College of Human Sciences

An email will be sent out to the grant coordinators associated with those units/departments at the time the accounts are reassigned and will include Christi’s contact information.

**ANNUAL COST SHARE DOCUMENTATION**

Please respond in a timely manner to requests for cost share documentation from your SPA accountant.  The SPA manager will review all accounts that are not up to date by March 22nd to determine the appropriate course of action.  Thanks for your efforts in documenting this important information.

**EASE FORMS**

The July-December 2012 EASE forms will be sent out by March 15th. Please work with the people in your department to ensure that the forms are filled out correctly and returned in a timely manner. The forms should be returned to SPA by April 5, 2013.

The EASE manual can be found at <http://www.controller.iastate.edu/controller/easemanual.pdf>. In addition, SPA has PI Effort and Certification Training information available at <http://www.controller.iastate.edu/spa/effort.html>.

If you have questions regarding EASE forms, please contact Nichole Seedorf at 294-4569 or [nseedorf@iastate.edu](mailto:nseedorf@iastate.edu). If you have questions about cost share related to EASE, please contact your SPA accountant.

**WHO QUALIFIES FOR AN INCENTIVE ACCOUNT?**

* The person must be listed as a PI or Co-PI on a GoldSheet for a funded proposal
  + PI Eligibility requirements can be found at <http://www.vpresearch.iastate.edu/index.cfm?nodeID=48335&audienceID=1>
* The following people are not eligible to receive an incentive account:
  + Undergraduate Students, Graduate Students, and Post Docs
  + Term Employees whose appointments will not be renewed
  + Collaborators who are Federal Employees
  + Visiting faculty or visiting scientists

Additional information regarding incentive accounts can be found at: <http://www.controller.iastate.edu/spa/homepage.html>

**FIELD TRIAL ACCOUNT UPDATE**

Sponsored Programs Accounting has been working with the OIPTT-Industry Contracts team to update the field trial guidelines in an effort to enhance the financial administration of field trial accounts.  Two primary changes that have been made are:

* **Introduction of a new account type – Single Sponsor Account**.  This account will have only one sponsor, but may contain multiple field trials agreements with the same PI.  The primary difference between this account type and the various sponsor field trial account is that it may include agreements that contain confidentiality clauses or restrictions on publications.
* **Termination clause exclusion has been removed** -   if an agreement is fixed price, but has a termination clause which would convert it into a cost reimbursable agreement upon termination, it can be placed into a Various Sponsor or Single Sponsor field trial account.  In the case that an agreement is terminated, the PI/Department will be responsible for identifying all of the costs associated with that agreement.

For additional information related to field trial agreements/accounts, please see the *2013 Field Trial Guidelines and Procedures* which is included in the grant coordinator handouts.

If you have any questions, please feel free to contact Lynne Mumm at [industry-contracts@iastate.edu](mailto:industry-contracts@iastate.edu) or Jamy Rentschler at [jamyr@iastate.edu](mailto:jamyr@iastate.edu).

**HHS OIG and NSF OIG FY2013 AUDIT WORK PLANS**

The Offices of Inspector General (OIG) for the Department of Health and Human Services (HHS) and the National Science Foundation (NSF) have issued their FY2013 work plans.

HHS audit areas include:

* Indirect costs claimed as direct costs (direct charging of administrative and clerical salaries) - these costs should usually be treated as indirect costs
* Equipment purchases
* Compliance with A-21 cost principles
* Extra compensation (unless approved by the agency, work performed should be based on a faculty member’s regular compensation)

NSF audit areas include:

* Using data analytics to determine higher risk awardees (prior audits, unusual expenditure rates, A-133 audits)
* Review of ARRA funding expenditures (watching for misspent funds due to accelerated spending)
* Review of NSF awards for compliance with federal, NSF and award requirements (allowable, allocable, and reasonable)

**REQUESTS FOR INFORMATION FROM STATE AUDITORS**

ISU departments **do not** need to notify the Controller’s Department if they receive requests for information from the Office of the Auditor of State (a.k.a. State Auditors or AOS).  Departments are to respond directly to the State Auditors’ requests.   The State Auditors perform annual audits of the University’s financial statements and compliance with federal requirements, and information from departments is often needed to complete their work.  If the request is received via e-mail, the “from” address should be [AuditorName@auditor.state.ia.us](mailto:AuditorName@auditor.state.ia.us).  If a department has any concerns with these requests from the State Auditors, please contact Becky Musselman, Associate Controller, at [rjmusse@iastate.edu](mailto:rjmusse@iastate.edu) or 294-4414.

Conversely, ISU departments **do** need to notify Becky Musselman if they or their PIs receive requests for administrative or financial information from other external entities (e.g. federal agencies or sponsors).  The Controller’s Department is responsible for coordinating the University’s responses to requests from sponsors.

Additionally, Pam Elliot Cain is the University’s Public Records Officer and can be reached at [pelliott@iastate.edu](mailto:pelliott@iastate.edu) or 294-1621.  For information on public records requests, see <http://www.ur.iastate.edu/records/>.