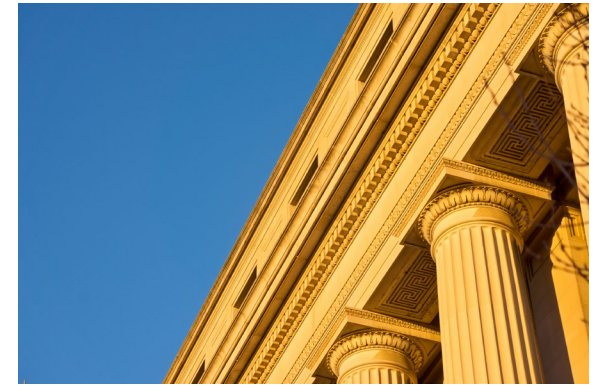# Effort Certification @ Emory

RCRA

Why Certify Effort?

Uniform Guidance section 2 CFR 200.430(i)

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which

(ii) Be incorporated into the official records of the

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policie

(vi) [Reserved]

(vii) Support the distribution of the employee's sa
cost activity; two or more indirect activities which a

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(ix) Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a percentage distribution of total activities.

(x) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.

(i)1 Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

(i)1(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

Effort Process

- Charges on awards reviewed regularly to ensure accuracy
  - HR payroll distribution updated
  - RSTs processed where needed
- Twice a year, effort forms are created based on 6 months of data
  - SEP-FEB
  - MAR-AUG
- RAS staff notified
- Correct pre-reviewers assigned
- Correct certifiers assigned
- RAS work with department administrators to ensure charges are on correct speedtypes
- RAS review effort with faculty to verify accuracy
- Pre-review step completed and sent to certifier (45 days)
- Faculty certifies in system if accurate (90 days)

ERS Roles

<u>Pre-Reviewer</u>
- Ensure effort of employee matches what is on the effort form
- Process any RSTs needed to ensure effort is accurate prior to review of effort form
- Review PHS awards to verify no one is paid over salary cap
- Record any cost-share required on effort form

<u>Certifier</u>
- Verify that form matches how they spent their time and certify form

<u>Department Coordinator (DC)</u>
- Manage effort process for each department ensuring that forms are pre-reviewed and certified by deadline
- Reassign forms to make sure the correct pre-reviewers and certifiers are assigned to each form in department

<u>Subdepartment Coordinator (SubDC)</u>
- Same as DC

<u>Division Head (DH)</u>
- Manage effort process at the school level, ensuring forms are completed on schedule
- Assignment of DC's and SubDCs as needed

Department Coordinator

1. Before effort forms are created, DC should:
   a) Review all departments in area to ensure correct SubDC's are assigned
   b) Update any pre-reviewers to ensure correct ones are assigned to new forms
2. After effort forms are created, DC should:
   a) Reassign any forms that have the incorrect pre-reviewer
   b) Reassign any forms that have the incorrect certifier
   c) Doing this as soon as possible ensures they can review form by deadline
   d) If DC or SubDC cannot reassign, contact DH or Cost Studies
3. Throughout the year, DC should:
   1. Run pending effort list to see which pre-reviews are not complete
   2. Contact delinquent pre-reviewers to move forms along

Pre-Reviewer

1. Before forms are created, run report to see default pre-reviewers on each department in your area
2. Once forms have been created, review list of pending forms to see if any are missing or assigned to the wrong person
3. Contact DC or SubDC if reassignments are needed
4. If RSTs are needed, it is important to submit those as soon as possible. RSTs normally update the effort form automatically, but it can take up to 3 days after the RST is approved to update the form.\
5. Ideally, HR distribution would be updated so that RSTs are not needed
6. If possible, review form with PI or employee to ensure accuracy
7. If form is for a student or someone else working on the PI's project, you may want to have form reassigned to the PI for them to certify.
8. Goal is to pre-review form within 45 days of the end of effort period in order to give certifier another 45 days to review and certify.
9. Even after all forms are pre-reviewed, it is important to sign in to ERS regularly to see if any forms have been sent back to you for pre-review.

Audit of Effort Compliance

It is imperative that effort forms are accurate and certified timely as they are subject to audit.

Audit issues can stem from any of the following:

➢ Late certification
➢ Salary cap issues
➢ Missing documentation (i.e. 90-day justification form)
➢ Not charging to the correct grants
➢ Missing approval for a significant change in the status of key personnel including but not limited to withdrawal from the project; absence for any continuous period of 3 months or more; reduction of the level of effort devoted to project by 25 percent or more from what was approved in the initial competing year award.

Current Effort Status

RAS Unit	COMPLETED		CURRENT		DELINQUENT	
RAS_ABOSS- RAS - ABOSS	2,226	78.8%	496	17.6%	104	3.7%
RAS_BASICSCI- RAS - Basic Sciences	1,806	77.4%	509	21.8%	17	0.7%
RAS_CI- RAS - Cancer & Imaging	1,401	82.1%	267	15.7%	38	2.2%
RAS_ECAS- Colleges & Prof Schools	3,349	63.6%	1,231	23.4%	684	13.0%
RAS_EPC- Emory Primate Center	951	55.5%	413	24.1%	349	20.4%
RAS_HOSP- RAS - Hospital & Specialty Svc	1,143	82.0%	225	16.1%	26	1.9%
RAS_MED- RAS - Medicine	2,845	83.6%	505	14.8%	53	1.6%
RAS_PED- RAS - Pediatrics	1,663	66.8%	531	21.3%	294	11.8%
RAS_PH- RAS - Public Health & Nursing	2,929	72.0%	957	23.5%	183	4.5%
RAS_UNCLASSIFIED- Unclassified	565	70.0%	150	18.6%	92	11.4%
Grand Total	18,878	72.6%	5,284	20.3%	1,840	7.1%

31%

69%

■ Pending Certification   ■ Pending Pre-Review
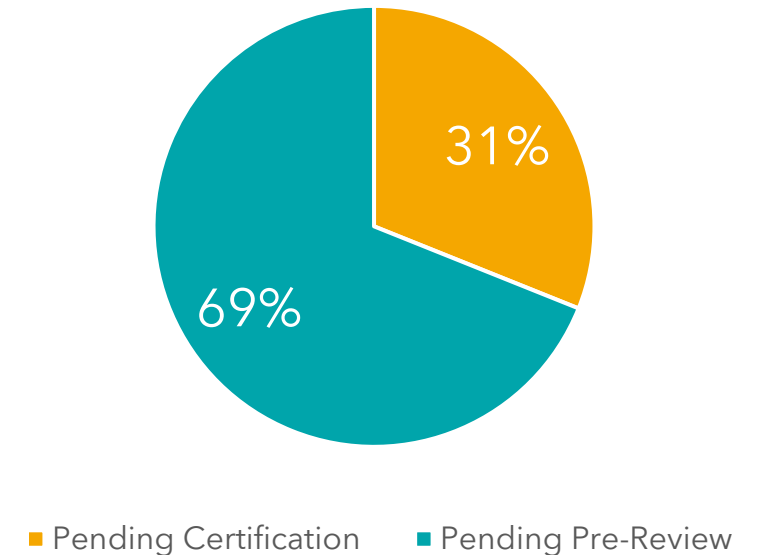
Fall Timeline

- **11 SEP**
  - New set of effort forms are created
  - Emails go out to pre-reviewers that forms are available to review
  - Pending effort report, including all newly created forms, is sent out to RAS directors for distribution to their units. This list should be reviewed for any reassignments needed. Department Coordinators reassign forms where available and notify Cost Studies of those they cannot reassign.
- **21 SEP**
  - Pending effort list goes out to RAS directors along with reminder that pre-review should be completed within 45 days
- **16 OCT**
  - Email goes out to pre-reviewers of deadline and reminding them that all forms should now be pre-reviewed
- **30 OCT**
  - Email goes out to all certifiers notifying them of 90 day deadline and a list to CBO's and RAS directors
- **09 NOV**
  - Email with list of any pending forms remaining goes out to CBO's and RAS directors with a reminder that 20 calendar days remain.
- **19 NOV**
  - Email with list of any pending forms remaining goes out to CBO's and RAS directors with a reminder that 10 calendar days remain.
- **29 NOV**
  - Effort Certification Deadline

Key Reports in ERS

Forms Needing Pre-Review

This report shows all forms still pending pre-review for all RAS units. The report can be filtered by department, pre-reviewer, or employee to identify those only in your area.

Forms Needing Certification

This report shows all forms that have been pre-reviewed but are still lacking certification. The report can be filtered by department, pre-reviewer, or employee to identify those only in your area.

Department Coordinators and Pre-Reviewers

This report lists all departments and the assigned Pre-Reviewer, DC, and SUBDC for each one. If changes are needed, please contact Cost Studies

Training & Communication

- Research Training team
  - Created video on importance of effort certification
  - Training for pre-reviewers in process
- Workshop at Research Week
- Continued outreach to all stakeholders

Questions?