



NECA NORTHEAST CONFERENCE ON
COLLEGE COST ACCOUNTING

2022 NECA Conference

Day 1 October 11th

Welcome!

Attendees will be automatically **on mute** with **video off** to preserve quality and bandwidth

Thank you to the speakers!

ONR

- Wade Wargo, Director for University Affairs
- Brian Bradley, Director, Indirect Cost Branch

HHS OIG

- Nick Halko, Assistant Regional Inspector General
- Steven DeGroff, Senior Auditor
- Caren Robert, Senior Auditor

NSF RAM-DIAS

- Rochelle Ray, Branch Chief, NSF Resolution and Advanced Monitoring Branch

HHS CAS

- Mike Leonard, College and University National Specialist
- Mike Stanco, Branch Chief for Non-Profits and Hospitals
- Ryan McCarthy, Senior Cost Negotiator

NSF OIG

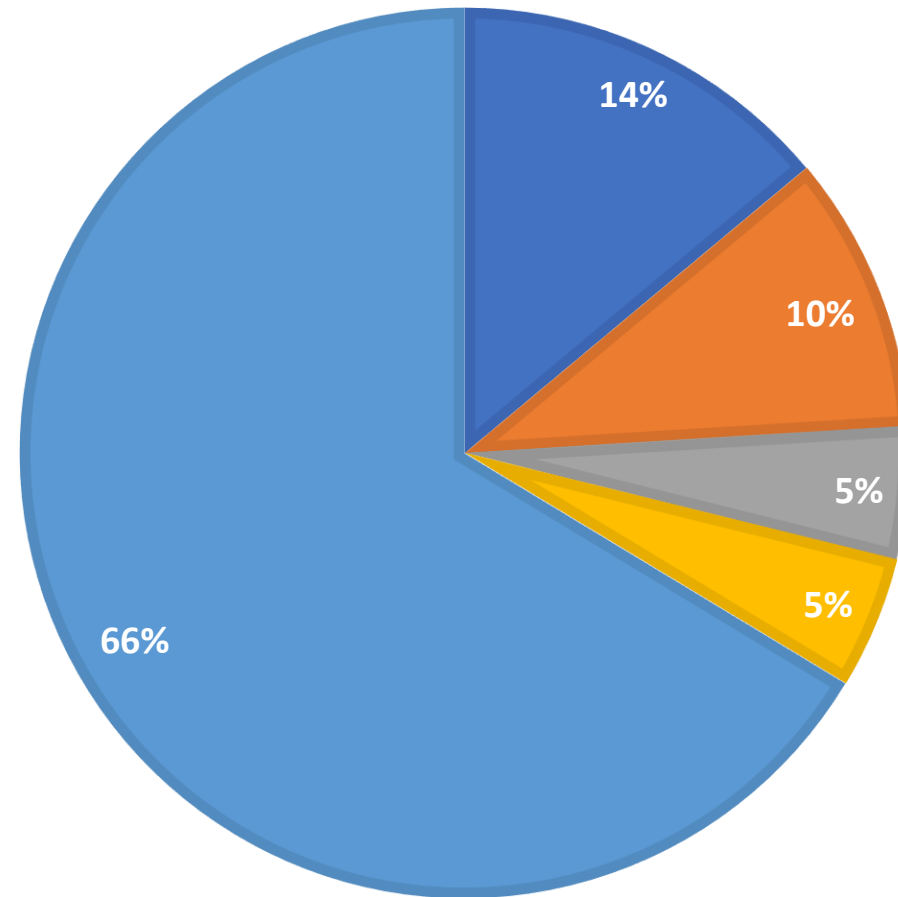
- Ken Lish, Director Contract Grant Audits
- Brittany Moon, Senior Auditor

COGR

- David Kennedy, Vice President and Director of Costing & Financial Compliance (CFC)

NECA 2022 Attendee Demographics

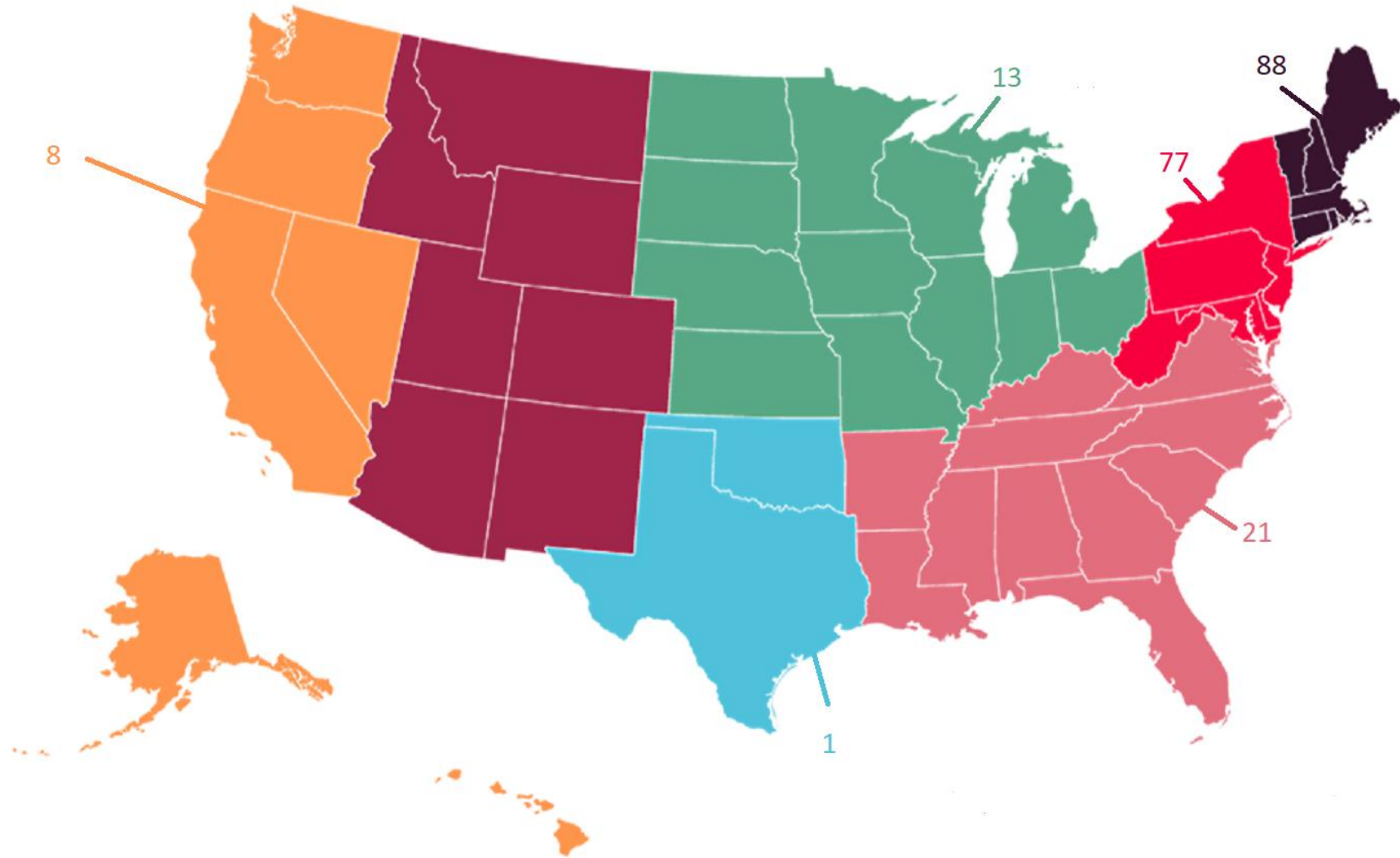
■ Consultants ■ Federal ■ Healthcare ■ Non-profit ■ Universities



Out of 208 attendees:

We have representatives from 53 different universities, hospitals, and research institutes.

NECA 2022 Attendee Demographics



Out of 208 attendees:

We have representatives from 6 US NCURA regions!

NECA 2022- Zoom Housekeeping



Attendees are automatically **muted** with **video off**



Presenters will be off mute and on video during their presentations



If you have a **general question** that you think others would benefit from, please use the **“Q&A”** feature



For CPE credits, please email srameetings@srainternational.org at the conclusion of the conference by Friday, October 14th with your completed tracking sheet



We encourage your participation in all sessions and in response to the polling questions



Please note: The Q&A from this meeting will be saved to help update future FAQs. We will not be distributing the transcript



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Presenters, please monitor your chat features for time reminders from Liliana



NECA NORTHEAST CONFERENCE ON COLLEGE COST ACCOUNTING

Please note: This conference will not be recorded.

NECA CPE Credit- What you need to do:

- We thank SRA International for partnering with NECA to award CPE credits for this conference
- Ensure your Zoom information has your name and organization to qualify for CPE credits
- You must answer **all** polling questions for the sessions you attended in order to receive CPE credits. CPE credit codes will be listed at the bottom of each polling question slide
- For CPE credits, please email srameetings@srainternational.org at the conclusion of the conference by Friday, October 14th with your completed tracking sheet (please see link in the chat)
- If you have any questions regarding this process, please contact Liz Rybczynski at elizabeth_rybczynski@harvard.edu



NECA 2022 Day 1 Agenda

- 1:00 p.m. – 1:35 p.m.

ONR Update

- 1:35 p.m. – 2:25 p.m.

HHS OIG Update

- 2:30 p.m. – 3:20 p.m.

NSF RAM-DIAS Update

- 3:20 p.m. – 4:30 p.m.

HHS CAS Update



Day 1 Session 1

Polling Question 1-1:
Does your institution receive federal funding from ONR?



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- CPE Credit Code: Oct11001



Office of Naval Research Update

Northeast Conference on College Cost Accounting

October 11, 2022





ONR Update Topics

- Update to ONR Addendum to the DoD R&D General Terms & Conditions (T&Cs) – Interim RPPRs
- DoD Post-award Delegation Checklist
- Revising Internal Closeout Guidance and Closeout Metrics for FY2023 & Beyond
- Personnel Updates and Remote Work Status



Update to ONR Addendum to DoD R&D General T&Cs – Interim RPPR Submissions

- The previous ONR Addendum T&Cs required interim Research Performance Progress Reports (RPPR) to be submitted for ONR grants on June 15th each year to Army Research Office's (ARO) RPPR system.
- However, ONR recipients were not able to upload interim RPPRs for this FY since ONR had not yet provided ARO the data (award numbers, POCs, emails, etc.) necessary to enable this functionality in their RPPR system.
- Principal Investigators of ONR grants were informed via email from ONR Technical Departments of the delay.
- ONR grant recipients can now input their interim RPPRs in ARO's RPPR system. The ARO RPPR portal started accepting interim RPPRs for ONR awards on September 6th. The portal address is <https://extranet.aro.army.mil/>.
- New ONR grants issued on about August 12 or after will include a new ONR Addendum T&Cs dated July 2022, which revises the interim RPPR language to show a new reporting cycle – i.e., annual RPPRs are now due no later than Nov. 1st each year and cover work performed during the Gov't FY. The new T&Cs remove the language that a first or last interim report are not required when covering less than 3 months.



Update to ONR Addendum to DoD R&D General T&Cs – Modifications Required

During the week of September 12th, we modified any applicable active ONR, ONRG, and NRL grants and cooperative agreements signed before August 12, 2022 to:

- incorporate the revised interim RPPR reporting period and due date for Government FY2023 reporting & beyond,
- indicate that for those ONR grants that had an interim RPPR due on 6/15/2022, the due date for that report has been extended to 11/01/2022.



Update to ONR Addendum to DoD R&D General T&Cs – Modifications Required

- For the first time, ONR used an application (essentially a modification writing system) from DoD’s PIEE suite, called “Modifications and Delivery Orders (MDO), to issue these mods.
- The MDO application has a “mass modifications” functionality (which is evident when mod numbers start with “ARZ”).
- This functionality saved a significant number of man hours by allowing one person at ONR to issue all the modifications in essentially one step.
- One negative is that the system wasn’t designed for grants so the modifications are issued on a contract form (Standard Form 30), make reference to Uniform Contract Format sections, and apparently put incorrect data into Block 1 of the SF30 for some of the modifications.
- Any data in Block 1 of the SF30 is not applicable to these modifications.



DoD Post-award Delegation Checklist

- The intent of the DoD Post-award Delegation Checklist is to have a standard document for requesting post award delegations with ONR Regional Offices and DCMA to make clear to awarding offices what functions we normally provide and to ONR/DCMA what functions are and are not being requested.
- It was a tool initially developed in the DoDGARs Working Group. It is being improved by ONR with version dates.
- We have only recently proposed it's use with two DoD customers and plan to discuss its use with other DoD awarding offices in the future.
- We plan to upload the latest version of fillable pdf checklist on ONR's website soon.



Revising Internal Closeout Guidance and Metrics for FY2023 & Beyond

- ONR determined need for new closeout goals/metrics for ONR Regional Offices given requirements in 2 CFR 200.344(g) to closeout assistance awards within one year after award expiration date.
- Drafted revised internal policy to better comply with timeframes and reporting requirements in 2 CFR 200.344(g) and (h).



Personnel Updates & Remote Work Status

- Mr. Jamie Thompson will serve as the next ONR Director of Contracts, Grants, and Acquisition. He currently serves as the senior contracting lead for the USMC as Assistant Deputy Commandant for Installations and Logistics, Contracts. He is expected to start in the beginning of November.
- Mrs. Lisa Rosenbaum will be the new ONR Director of Contract and Grant Awards. This position is in charge of the pre-award function and reports to the position above. She is coming Naval Information Warfare Center (NIWC) and will start towards the end of October.
- The staff in the ONR Seattle and Chicago Regional Offices are fully remote and the office space has been relinquished.
- We still have office space for the ONR Atlanta, Boston, and San Diego Regional Offices - although the vast majority of that staff are continuing to work remotely.
- We intend to relinquish the space for the ONR Atlanta office in the near future, while maintaining the office space for ONR Boston and San Diego Regional Offices.
- ONR's Engineering and Systems Review Branch (ESRB) has been disestablished and remaining personnel assigned to other offices.
- Currently about 66% of ONR Regional Office staff have agreements to continue 100% remote work beyond the pandemic.



ONR Update

QUESTIONS

Day 1 Session 2

Polling Question 1-2:
Has your institution been audited by HHS OIG in the last 1-3 years?



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- CPE Credit Code: Oct11002

Office of Inspector General

2022 Update



October 2022

PRESENTERS

- Nicholas Halko, CPA, CFE, CGMA – Assistant Regional Inspector General
- Steven DeGroff, CPA, CGFM, CFE – Senior Auditor
- Caren Robert – Senior Auditor

Agenda

- Recent Audit - HHS Did Not Fully Comply With Federal Requirements and HHS Policies and Procedures When Awarding and Monitoring Contracts for Ventilators
- New OIG Workplan Items
- Recent OIG Work Related to NIH, CAS, Universities, and Research Institutes

HHS Did Not Fully Comply With Federal Requirements and HHS Policies and Procedures When Awarding and Monitoring Contracts for Ventilators

Report Number: A-02-20-02002

Issued: September 2022

Why OIG Did This Audit

Report in Brief

Date: September 2022
Report No. A-02-20-02002

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why OIG Did This Audit

HHS is one of the largest contracting agencies in the Federal Government. In fiscal year 2020, HHS awarded over \$14 billion in contracts in response to the COVID-19 pandemic. Of these contracts, HHS's Administration for Strategic Preparedness and Response (ASPR) awarded 10 contracts between March 30, 2020, and May 28, 2020, totaling nearly \$2.9 billion to supply approximately 198,000 ventilators for the Strategic National Stockpile (SNS) by the end of 2020.

Our objective was to determine whether ASPR awarded and monitored contracts for the production of ventilators in accordance with Federal requirements and HHS policies and procedures.

How OIG Did This Audit

We audited the five highest-dollar value contracts that ASPR awarded for the production of ventilators, totaling approximately \$2.4 billion. We reviewed these firm-fixed price contracts and associated modifications, invoices, delivery documentation, and other documentation maintained by ASPR.

HHS Did Not Fully Comply With Federal Requirements and HHS Policies and Procedures When Awarding and Monitoring Contracts for Ventilators

What OIG Found

ASPR did not consistently award and monitor contracts for ventilators for use in responding to the COVID-19 pandemic in accordance with Federal requirements and HHS policies and procedures. Specifically, ASPR did not establish roles and responsibilities for communication with other emergency response teams, did not always accurately report contract data, and did not always properly monitor contractor performance.

As a result, ASPR could not ensure compliance with applicable Federal requirements or that each contract's terms were economically and efficiently achieved; therefore, ASPR could not determine whether the use of taxpayer funds was reasonable. In addition, the Federal Government may have used inaccurate contract data supplied by ASPR to measure and assess the impact of Federal procurements on Coronavirus Aid, Relief and Economic Security (CARES) Act spending. Finally, ASPR potentially hindered the SNS's ability to meet anticipated ventilator demand in support of the Federal Government's COVID-19 pandemic response.

What OIG Recommends and ASPR Comments

We made a series of recommendations to ASPR, including that it establish written policies and procedures for communicating with federally established emergency response team lead agencies, accurately report contract data, and strengthen its policies and procedures to ensure proper monitoring of contractor performance.

In written comments on our draft report, ASPR did not indicate concurrence or nonconcurrence with our findings and recommendations; however, it stated that it looks forward to utilizing our findings and recommendations to strengthen future response efforts. We encourage ASPR to implement our recommendations in these efforts.

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The full report can be found at <https://oig.hhs.gov/oas/reports/region2/22002002.asp>.

OIG's Objective

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New OIG Workplan Items

- [Audit of National Institutes of Health's Data Integrity Controls for the Sequence Read Archive Data](#)
- [Superfund Financial Activities at the National Institute of Environmental Health Sciences](#)
- [Audit of CDC's COVID-19 Awards to Selected State Departments of Health](#)
- [Audit of the Centers for Disease Control and Prevention Grants to Recipients for COVID-19 Screening Testing at Schools](#)

Recent OIG Work Related to NIH, CAS, Universities, and Research Institutes



NIH Audit

The National Institutes of Health Did Not Ensure That All Clinical Trial Results Were Reported in Accordance With Federal Requirements

(A-06-21-07000)

The National Institutes of Health (NIH) did not ensure that all NIH-funded Intramural and Extramural clinical trials complied with Federal reporting requirements for responsible parties to submit the results of clinical trials to ClinicalTrials.gov.

The noncompliance with Federal reporting requirements occurred because NIH did not have adequate procedures for ensuring that responsible parties submitted the results of clinical trials, took limited enforcement action when there was noncompliance, and continued to fund new research of responsible parties that had not submitted the results of their completed clinical trials.

NIH Audit

The National Institutes of Health Could Improve Its Post-Award Process for the Oversight and Monitoring of Grant Awards

(A-03-20-03001)

As part of NIH, the National Cancer Institute's (NCI's) post-award process for providing oversight and monitoring of grants was generally effective in ensuring that grantees met the program objectives and that NCI was able to identify potential problems.

However, for 12 of the 20 grants in our sample that were closed in fiscal year 2019, the grantee did not submit final reports within 120 days of the end of the period of performance as required.

NIH Audit

The National Institutes of Health Administered Superfund Appropriations During Fiscal Year 2020 in Accordance With Federal Requirements

(A-04-21-04081)

During Fiscal Year 2020, the National Institutes of Health (NIH) administered Superfund appropriations in accordance with applicable Federal requirements. Specifically, NIH obligated and disbursed Superfund appropriations in accordance with Federal requirements and in similar proportions to prior years.

In addition, the Institute's monitoring of Superfund grants generally ensured that grantees met requirements for financial, performance, and audit reporting.

NIH Audit

The National Human Genome Research Institute Should Strengthen Procedures in Its Pre-Award Process To Assess Risk for Certain Foreign and Higher Risk Applicants

(A-05-20-00026)

As part of NIH, the National Human Genome Research Institute (NHGRI) generally had adequate policies and procedures in place for assessing risk in its grant pre-award process when awarding grant funds. However, we determined that NHGRI had inadequate policies and procedures as they relate to assessing the risk to NHGRI grant programs presented by foreign applicants and mitigating potential risk associated with applicants demonstrating higher risk factors.

As a result, some risks associated with foreign applicants and applicants demonstrating higher risk factors may not have been identified and mitigated before grant funds were awarded.

NIH OEI Report

Opportunities Exist To Strengthen NIH Grantees' Oversight of Investigators' Foreign Significant Financial Interests and Other Support

(OEI-03-20-00210)

More than two-thirds of grantees failed to meet one or more requirements for investigators' disclosure of all foreign financial interests and support. In addition to having specific oversight requirements, grantees have general responsibilities for overseeing the disclosure and management of investigators' financial interests and support.

We found that many grantees could strengthen their oversight practices to better ensure that all materials submitted to the National Institutes of Health are complete and accurate.

CAS Audit

Cost Allocation Services Needs To Update Its Indirect Cost Rate-Setting Guidance

(A-06-20-01000)

We selected a judgmental sample of 19 indirect cost rates to assess Cost Allocation Services' (CAS's) indirect cost rate-setting process and determine compliance with Federal regulations.

We found that CAS's indirect cost rate-setting process for nonprofit organizations did not always comply with Federal regulations and its own policies. Specifically: (1) CAS did not ensure compliance with Federal regulations when negotiating indirect cost rates, (2) CAS did not always follow its Review Guide, (3) CAS did not always follow its internal guidance or negotiate rates in a timely manner, and (4) indirect cost rate proposals included potentially unallowable compensation costs.

Vanderbilt University Audit

Vanderbilt University Medical Center: Audit of Outpatient Outlier Payments

(A-06-20-04003)

Vanderbilt University Medical Center (VUMC) properly billed the claims for 34 of the 117 sampled outlier payments totaling \$102,551.

However, VUMC did not properly bill the claims related to 81 outlier payments, resulting in improper outlier payments during our audit period. These 81 claims, which had outlier payments totaling \$427,644, contained 110 billing errors.

VUMC billed another 2 claims with incorrect dates of service that caused the claims to fall outside the scope of this audit and were classified as non-errors.

DOJ Settlements

[University Of Maryland Shore Regional Health Agrees to Pay \\$296,870 to Settle Federal False Claims Act Allegations of Billing for Unsupervised Radiation Therapy and Diagnostic Services](#)

May 17, 2022; U.S. Attorney's Office, District of Maryland

[The Pennsylvania State University Agrees To Pay \\$899,824.55 To Settle A Voluntary Disclosure Related To The Penn State Psychological Clinic](#)

March 3, 2022; U.S. Attorney's Office, Middle District of Pennsylvania

DOJ Settlements

[United States Files Suit Against UPMC, Its Physician Practice Group, and the Chair of Its Department of Cardiothoracic Surgery for Violating the False Claims Act](#)

September 2, 2021; U.S. Attorney's Office, Western District of Pennsylvania

[Department Of Justice Reaches Million-Dollar Settlement With Van Andel Research Institute To Resolve Allegations Of Undisclosed Foreign Ties To NIH Grants](#)

September 1, 2021; U.S. Attorney's Office, Western District of Michigan

Questions?



OIG Update



Break Time!
We will return
in five minutes

Day 1 Session 3

Polling Question 1-3:

Has your institution been subjected to any of the following Oversight Activities performed by the Resolution and Advanced Monitoring (RAM) branch of NSF?



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- CPE Credit Code: Oct11003

Northeast Conference of College Cost
Accountants
October 2022

*NSF Post Award Oversight and Audit Resolution
Updates*

Rochelle Ray
Resolution & Advanced Monitoring Branch
Division of Institution and Award Support
(703)-292-4827/rray@nsf.gov

Agenda

- Updates:
 - Advanced Monitoring
 - Audit Resolution
- Common Audit Findings
- Considerations
- Frequently Used Criteria
- Resources
- Q&A

Updates: Advanced Monitoring

Site Visits

- Process unchanged
- Lingering Impacts of COVID
- Updated & new modules
- Participant support, subawards, weak/lacking internal controls remain prevalent issues identified

Desk Reviews

- 125 completed 2022
- Minimally impacted by COVID
- Good procedures no written policies

Updates: Audit Resolution

Challenges

- Attrition
- Expanding priorities
- Bottlenecks
- AR workload
- Violation of terms and conditions
- Audit Numbers
 - # of awards
 - # of transactions
 - # of recommendations

Common “Bulky” Findings

Subawards/Subrecipients

- Pls moving to other IHEs
- Subrecipient risk assessment

IDC Rate Application

- Proposal rate vs. rate at time of award
- Controls to prevent overcharges

Misapplied Indirect Costs

- Application of NICRA
- Provisional rates

Late Purchases & Allocation

- Reasonable, documented basis (§2 CFR 200.405)

Participant Support Costs

- Documentation & eligibility
- Prior written approval requirement
- Costs outside UG definition



Considerations for Avoiding Bulky Findings

- **Participant Support Costs:** Be proactive; require document benefit and necessity of to the award of typically unallowable costs; if anticipate at proposal submission, use budget justification to explain the need
- **Late Purchases:** Train faculty/staff on 2 CFR 200.405; develop and document controls around late purchases
- **Provisional IDC Rates:** Ensure controls require new, negotiated rates replace provisional rates and prevent overcharges to awards;
- **Subawards:** Assess/document risk of subrecipient; require subaward documentation be retained; obtain post award prior approvals

Criteria Affecting Allowability of Costs

<p>Allowable §200.403</p> <p>Reasonable §200.404</p>	<ul style="list-style-type: none">▪ Costs must be both necessary and reasonable for proper and efficient performance and administration of the award.▪ Costs must meet the requirements and all limitations contained in the statutes, regulations, and grant terms and conditions, guidance, and solicitation (and university policy).
<p>Allocable §200.405</p>	<ul style="list-style-type: none">▪ Costs are allocable to a federal award if the goods or services involved are chargeable or assignable in accordance with the relative benefits received.▪ Costs may be allocated or transferred to benefitted projects on any reasonable documented basis.▪ A documented allocation methodology is required if costs for two or more projects or activities occur in proportions that cannot be determined because of the interrelationship of the work involved,▪ Allocable costs can be direct or indirect costs
<p>Treated Consistently 200.412, 200.413, and 200.414</p>	<ul style="list-style-type: none">• Costs may be charged as either direct costs or indirect (F&A) costs, depending on their identifiable benefit to a particular award.• Costs incurred for the same purpose must be treated consistently across all funding sources.• Cost may be charged only to the federal award or indirect pool to which they relate, and not or used to meet cost sharing.• Costs may be charged as either direct costs or indirect (F&A) costs, depending on their identifiable benefit to a particular award.• Costs incurred for the same purpose must be treated consistently across all funding sources.• Be charged only to the federal award or indirect pool to which they relate, and not be included as a direct cost or used to meet cost sharing.

Criteria Affecting Allowability of Costs

Conformance

- Conform with federal law
- Conform with state and local policies
- Conform with limitations and exclusions as identified in the terms and conditions for the award
- Consistently treated in accordance with GAAP.
- Not included as match.
- Net of applicable credits.

Adequately Documented

- Documentation must support the conclusion that the costs benefit the award and represent items received. This may include:
 - Effort certified timely;
 - Purchase orders executed consistent with benefit to award (prior to end of performance period).
 - Vendor invoices properly approved; documentation to show that costs are supportable.
 - Costs are properly classified by expense category .

Source: Uniform Guidance CFR 2, Part 200, Subpart E - Cost Principles

Resources

- Post Award Training Tools: <https://www.nsf.gov/bfa/dias/resources.jsp>
- Fall NSF Grants Conference: <https://nsfpolicyoutreach.com/>
- NSF Policy Resource Center: <https://nsfpolicyoutreach.com/resource-center/>
- NSF Management Decisions: <https://nsfpolicyoutreach.com/resource-center/>



Questions?

Day 1 Session 4

Polling Question 1-4:

1. Who is your cognizant agency for setting F&A and benefit rates?
2. What is your base year?



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Program Support Center

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Dept. of Health & Human Services - Program Support Center, Cost Allocation Services (CAS)

Presenter: Michael Leonard, C&U National Specialist/Branch Chief

NECA

Virtual Conference

October 2022

INDEX

- **CAS Organizational Update**
- **Trends & Issues**
- **Hot Topic Negotiation Issue - VUCS**



Mission Statement

Cost Allocation Services (CAS) is committed to providing the highest level of indirect cost rate and cost allocation plan negotiation services to Federal Departments and Agencies where HHS is designated by OMB as the cognizant Federal Agency. We will be the Agency of choice for providing technical guidance and assistance regarding the development of indirect cost rates and cost allocation plans. Our professional staff is recognized for their technical knowledge and professional expertise. Although CAS represents the Federal Government during negotiations and has a fiduciary responsibility to protect the public funds, we will be fair, reasonable and equitable when communicating and negotiating with the grantee community.



Arif "Mak" Karim
Director
Cost Allocation Services

Darryl Mayes
Deputy Director

Mid-Atlantic Office
Bethesda, MD

Steven Zuraf
Branch Chief

State/Local BC
See Western

Central States Office
Dallas, TX

Lola Oluborode
Branch Chief

State/Local BC
See Northeast

Western Field Office
San Fran, CA

Janet Turner
Branch Chief

State/Local BC
Cora Coleman

Northeast Office
New York, NY

Mike Leonard
Branch Chief – C&U, N/P

Mike Stanco
Branch Chief – N/P, Hospital

State/Local BC
Amritha Sugrim-Singh

CAS Accomplishments

Successfully delivered for FY 2021:

- *Cost Avoidance of \$926 M resulting from negotiations of F&A rates, fringe benefit rates, indirect cost rates, and statewide plans*
- *Cash recoveries of \$72.0 M resulting from negotiations/appeals*
- *Rate Agreements issued 2,516*
- *Cost Avoidance for current fiscal year to date through August 31, 2022 exceeds \$1.6 B resulting from negotiations of F&A rates, fringe benefit rates, indirect cost rates, and statewide plans*
- *Current FTE 36, Authorized FTE 47*

CAS Accomplishments

Rate Agreement Update:

- *Cost Allocation Management Information System (CAMIS) has been decommissioned*
- *Awarding agencies do not currently have access to a Rate Agreement Distribution System (RADS)*
- *Signed Rate Agreements are provided to awarding agencies by the institution, or when requested by the awarding agency CAS will provide*
- *New rate agreements currently limited to pdf editing*
- *New Rate Agreement System anticipated by September 2023*

Trends & Issues

- 1) Social Security Payroll Tax Deferral**
- 2) Space Classification Considerations for Remote Work**
- 3) Treatment of Rebates & Credits**

FRINGE BENEFIT IMPACTS

Social Security Payroll Tax Deferral

- Coronavirus, Aid, Relief and Economic Security Act (CARES Act) allowed employers to defer the deposit and payment of the employer's share of Social Security taxes through December 31, 2020. Deferred deposits of the employer's share of Social Security tax must be deposited by the following dates:
December 31, 2021, 50 percent of the deferred amount; and
December 31, 2022, the remaining amount

Social Security Payroll Tax Deferral

REMINDER: Amounts accrued were included in the rate calculations for the year accrued (which is in accordance with GAAP), therefore make certain that the deferred payments in fiscal years 2021, 2022 and 2023 are not included in the fringe benefit rate calculations

Remote Work due to COVID or the New Workplace

- Many are still working remotely due to COVID or the New Workplace
 - Are those working remotely considered Off-Campus?
 - How is the on-campus space classified where these employees worked prior to COVID?

Remote Work due to COVID or the New Workplace

- Those still working remotely may no longer be considered temporary. Discuss with awarding agency whether those working remotely on awards may still be considered on-campus. Refer to your Off-Campus definition on the negotiated rate agreement.
- Space Classification for those now working remotely
 - Is remote location now going to be a permanent worksite for employee?
 - Is permanent equipment being installed or renovations being done for the remote worksite in order for the employee to carry out their work?
 - If the answer to either question is YES, then the space the employee used at the campus (office, lab bench, etc.) should no longer be classified according to the employee's function. The space may be considered vacant until filled by a new employee.

Remote Work due to COVID or the New Workplace

- The space for those who changed from exclusively working on-campus to now working over 50% of the time remotely needs to be evaluated. Can the space on-campus be decreased or shared with others who also work remotely?
- Space charged to the Federal government directly or indirectly should always be used efficiently. Significant excess space will not be allowed.
- Remote space should not be considered On-Campus
- If an Institution is significantly increasing their remote work, a Special Off-Campus rate may be considered which would include the use of remotely used equipment. Remote rent for space exclusively used for an award or project can be considered in this Special Off-Campus rate, however the use of someone's home or space not exclusively used for remote work will not be considered

Treatment of Rebates & Credits

- In accordance with HHS' regulatory provisions at 45 CFR Part 75.406 – Applicable credits, recipients of HHS federal financial assistance are required to apply credits and rebates obtained under an HHS federal award by crediting the full amount of the credit and rebate “to the Federal award either as a cost reduction or cash refund, as appropriate.” Additionally, in accordance with 45 CFR Part 75.305(b)(5) – Payment, recipients “must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.”

Treatment of Rebates & Credits

- Federal awarding agencies require all applicable Federal awards and projects receive a credit for all Rebates & Credits applicable to each Federal award or project
- Working with CAS on submitting a cash refund for the Federal share of the Rebates & Credits will ONLY be used for the Federal share of rebates & credits that cannot be credited back to the Federal award or project because that award or project is already closed. This calculation and refund may be done on an annual basis

Treatment of Rebates & Credits

- It is the responsibility of the institution to have a mechanism in place to credit back rebates & credits to the applicable Federal awards and projects
- Federal awarding agencies consider the credit back to the Federal award or project for applicable rebates and credits to be a requirement when accepting Federal funding

Hot Topics

COST SHARING - VUCS

- **CAS is still finding institutions have been underestimating their cost sharing which is underestimating the direct cost base**
- **Volunteer Uncommitted Cost Sharing (VUCS) should NOT be used as a reason for underestimating the cost sharing in the direct cost base**

Hot Topics

COST SHARING - VUCS

- On January 5, 2001, OMB issued M-01-06 to clarify VUCS
- VUCS is defined as university faculty (including senior researchers) effort that is over and above that which is committed for in a sponsored agreement
- Most faculty organized research effort is either charged directly to the sponsor, or is considered mandatory or voluntary committed cost sharing (i.e., cost sharing specifically pledged in the proposal's budget or award) on the part of the recipient

Hot Topics

COST SHARING - VUCS

- **Committed faculty effort shall not be excluded from the organized research base by declaring it to be voluntary uncommitted cost sharing**
- **For example, a principal investigator (PI) who commits 75% of their salary as effort to sponsored federal research projects while only requesting 25% salary reimbursement has committed to cost sharing, and therefore 75% of the PI salary should be included in the organized research base**

Hot Topics

COST SHARING - VUCS

- **VUCS excludes effort devoted to a project that was originally committed by the faculty, including senior researchers, or is a result of a shift in normal workload**
- **So, what is VUCS? That additional time that a faculty member or senior researcher may find during the year that they use to perform research, over and above their normal commitment, perhaps due to a lighter teaching commitment one year**
- **For example, a faculty member commits 50% of their salary as research and 50% to instruction, but during the academic year their teaching commitment is reduced by 2 hours per week. That might result in under 5% of the faculty salary being identified as VUCS (under 5% because the academic year is only $\frac{3}{4}$ of the full year)**

Hot Topics

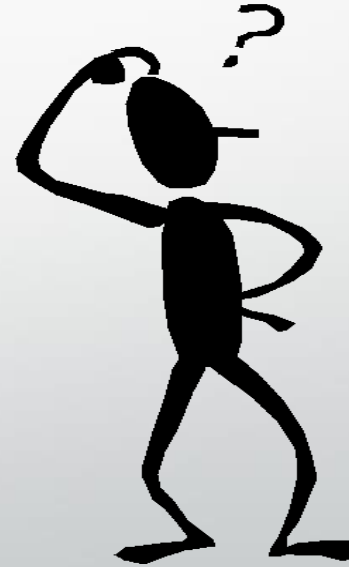
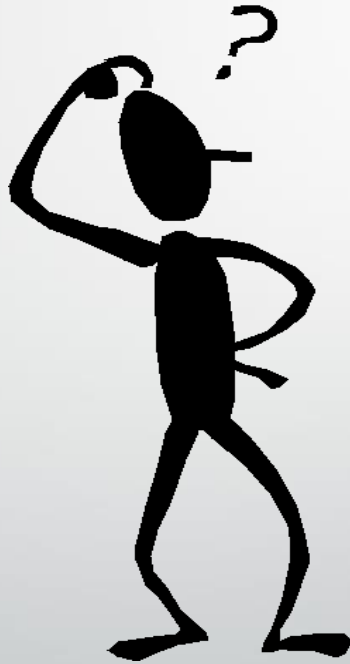
COST SHARING - VUCS

RED FLAGS for CAS

- **Cost sharing amount included in the organized research base is below 10% of the On-Campus Federal (full-rate) base**
- **Cost sharing amount included in the organized research base is below 5% of the total organized research base**



QUESTIONS



Day 1 Concluded

Thank you all for your participation today!

We look forward to seeing you at 12:30pm tomorrow. Please ensure you're registered for tomorrow's session as it is a separate link.

Please reach out to Liliana Keany at lskeany@attainpartners.com for any questions.

Most slides will be provided after the conference on the NECA Conference website: <https://www.rfcuny.org/necaweb/>





NECA NORTHEAST CONFERENCE ON
COLLEGE COST ACCOUNTING

2022 NECA Conference

Day 2 October 12th

Welcome!

Attendees will be automatically **on mute** with **video off** to preserve quality and bandwidth

Thank you to the speakers!

ONR

- Wade Wargo, Director for University Affairs
- Brian Bradley, Director, Indirect Cost Branch

HHS OIG

- Nick Halko, Assistant Regional Inspector General
- Steven DeGroff, Senior Auditor
- Caren Robert, Senior Auditor

NSF RAM-DIAS

- Rochelle Ray, Branch Chief, NSF Resolution and Advanced Monitoring Branch

HHS CAS

- Mike Leonard, College and University National Specialist
- Mike Stanco, Branch Chief for Non-Profits and Hospitals
- Ryan McCarthy, Senior Cost Negotiator

NSF OIG

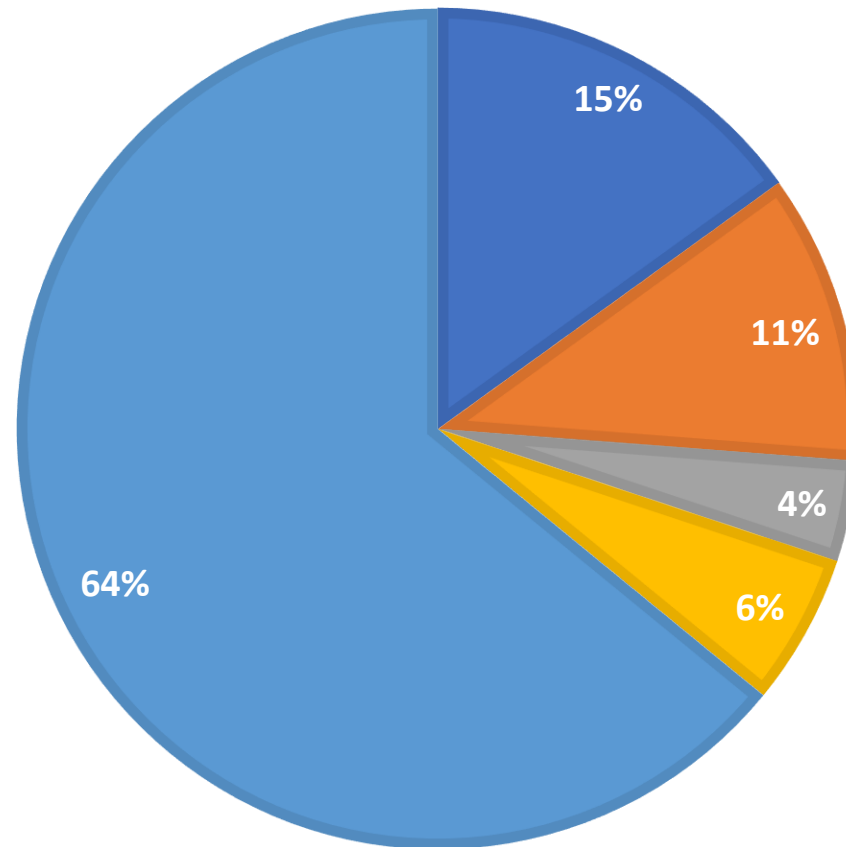
- Ken Lish, Director Contract Grant Audits
- Brittany Moon, Senior Auditor

COGR

- David Kennedy, Vice President and Director of Costing & Financial Compliance (CFC)

NECA 2022 Attendee Demographics

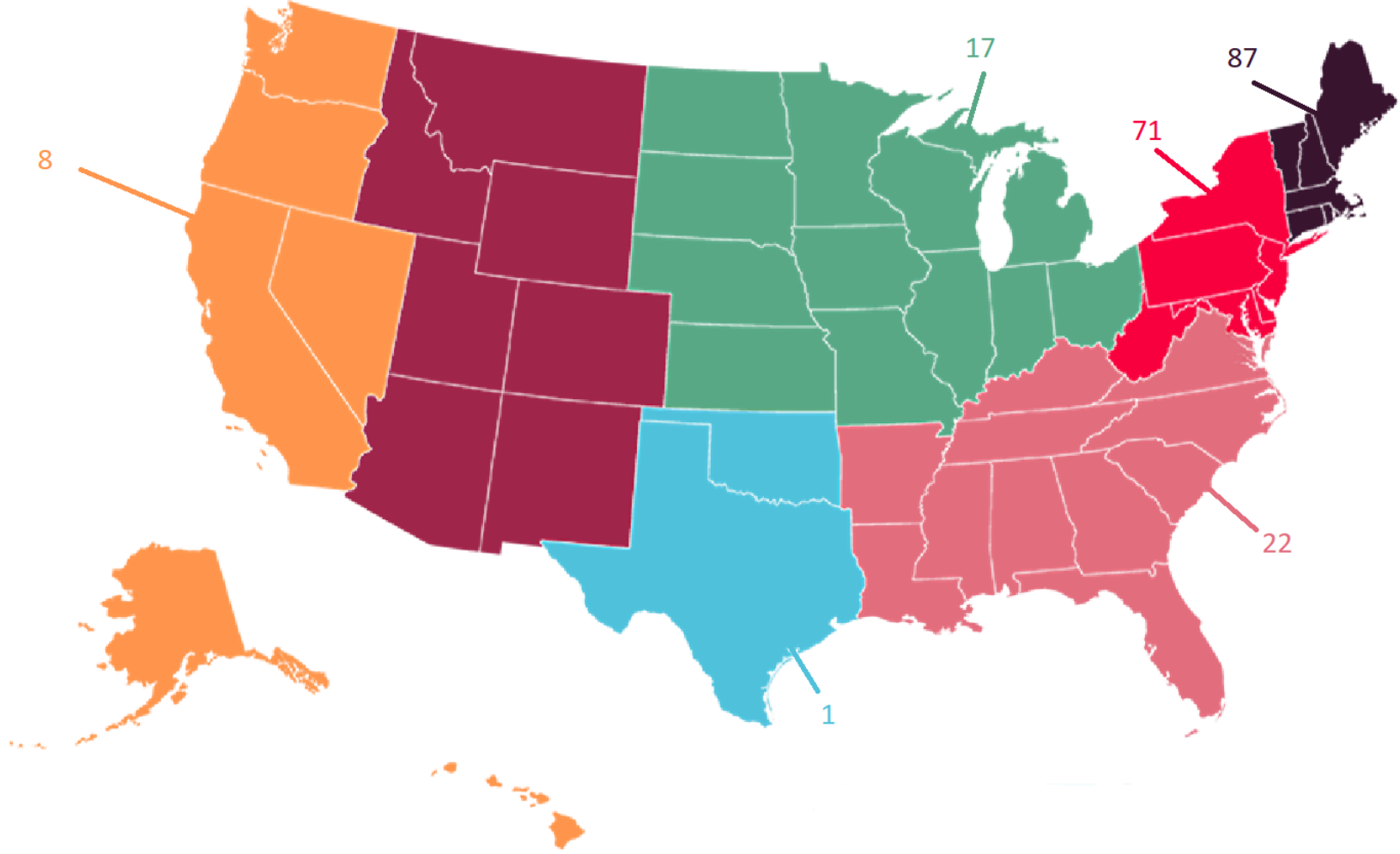
■ Consultants ■ Federal ■ Healthcare ■ Non-profit ■ Universities



Out of 206 attendees:

We have representatives from 53 different universities, hospitals, and research institutes.

NECA 2022 Attendee Demographics



Out of 206 attendees:
We have representatives from 6 US NCURA regions!

NECA 2022- Zoom Housekeeping



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NECA NORTHEAST CONFERENCE ON COLLEGE COST ACCOUNTING

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NECA CPE Credit- What you need to do:

- We thank SRA International for partnering with NECA to award CPE credits for this conference
- Ensure your Zoom information has your name and organization to qualify for CPE credits
- You must answer **all** polling questions for the sessions you attended in order to receive CPE credits. CPE credit codes will be listed at the bottom of each polling question slide
- For CPE credits, please email srameetings@srainternational.org at the conclusion of the conference by Friday, October 14th with your completed tracking sheet (please see link in the chat)
- If you have any questions regarding this process, please contact Liz Rybczynski at elizabeth_rybczynski@harvard.edu



NECA 2022 Day 2 Agenda

- **12:45 p.m. – 1:35 p.m.**

NSF OIG Update

- **1:35 p.m. – 2:25 p.m.**

COGR Update

- **2:30 p.m. – 4:30 p.m.**

Federal Panel Q&A Session



NECA NORTHEAST CONFERENCE ON
COLLEGE COST ACCOUNTING

Day 2 Session 1

Polling Question 2-1:
Has your institution been audited by the NSF in the last 1-3 years?



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- CPE Credit Code: Oct12001

Office of Audit Update

*National Science Foundation
Office of Inspector General*

KEN LISH

Director, Contract Grant Audits
Office of Audits, NSF OIG

BRITTANY MOON

Data Analytics Project Manager
Office of Audits, NSF OIG



What are we
covering today?

- Who We Are & What We Do
- Promising Practices for NSF Award Management
- Recent Audit Work
- Whistleblower Information



WHO WE ARE & WHAT WE DO



Office of Audits

We conduct audits of:

- NSF operations and programs
- NSF award recipients (grantees and contractors)
- Financial / IT Reviews



Office of Investigations

We investigate allegations of:

- Fraud, waste, and abuse
- Research misconduct
- Violations of law, regulation, directive, or policy

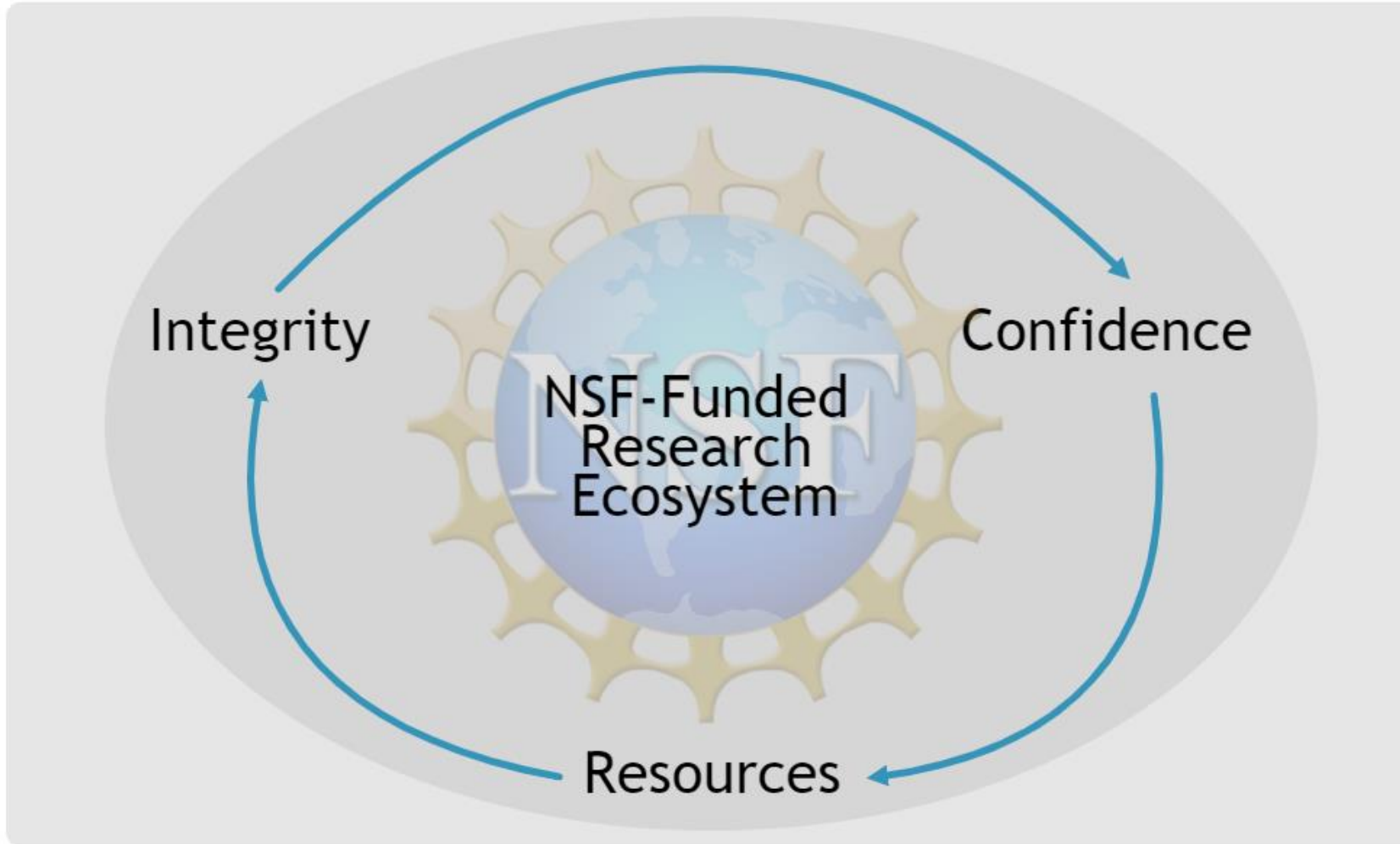


Outreach

We invest in outreach:

- Presentations
- Briefings
- www.nsf.gov/oig/reports
- www.nsf.gov/oig/outreach

OUR ROLE



Promising Practices for NSF Award Management

REPORT PREPARED BY COTTON & COMPANY LLP

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL



January 21, 2022
OIG 22-6-002



<https://oig.nsf.gov/sites/default/files/reports/2022-01/22-6-002-Promising-Practices-NSF-Award-ManagementRedacted.pdf>



Promising Practices for NSF Award Management

Search "NSF
OIG Promising
Practices"



Strong
Practices



Dedicated
Research
Administrators
and Researchers



Easy to
Use



Broad
Impact



Not Policy



Promising Practices *Methodology*

**18 Audit Reports of
NSF Recipients
Since 2018**



**Audit Requirement:
Observe, Identify, and
Catalog the Strengths
and Opportunities for
Improvement**



Promising Practices for NSF Award Management

Common Findings	Percentage of Audit Reports with Finding	Auditor Suggestions for Strengthening Controls
Unallowable Expenses	94%	Continually Monitor and Verify the Allowability of High-Risk Expenses
Inappropriately Applied Indirect Costs	83%	Strengthen Controls Over Applying Indirect Cost Rates
Inadequately Supported Expenses	67%	Ensure Award Recipients Create and Maintain Sufficient, Appropriate Documentation
Inappropriately Allocated Expenses	55%	Document and Justify Reasonable Allocation Methodologies
Non-Compliance with Policies and Procedures	50%	Regularly Review and Update Grant Management Policies and Procedures

Promising Practices

Common Sub-Findings

Unallowable Expenses

Travel
Participant Support Costs
Salary & Wages
Materials and Supplies
Fringe Benefits
Publication
Consultant
Subawards

Indirect Cost Rate Application

Indirect Costs Applied Using
Incorrect Rates
Indirect Costs Applied to an
Incorrect Base

Inadequately Supported Expenses

Costs Claimed in ACM\$
Internal Service Providers
Travel
Salary and Wages
Consultant

Inappropriately Allocated Expenses

Travel
Materials and Supplies/Equipment
Publication
Student Stipends/Tuition Remission

Non-Compliance with Policies and Procedures

Non-Compliance with Award Recipient Policies
Non-Compliance with NSF Program-Specific
Policies

Promising Practices

Sub-Finding – Unallowable Expenses

Unallowable Expense	Suggestion for Strengthening Controls	Promising Practices
Unjustified Upgraded Airfare	Enhance Documentation Controls	Texas A&M's Travel for Air Transportation
Participant Support Costs Used for Non-participant Expenses	Provide Training & Update Policies	UConn's Participant Support Procedure
Supply Purchases After Award Expiration	Strengthen Procedures Around Expense Approval	FIU's Close Out of Sponsored Projects Procedures

Promising Practices

Sub-Finding – Indirect Cost Application

Indirect Cost Application	Suggestions for Strengthening Controls	Promising Practices
Indirect Costs Applied Using Incorrect Rates	Control to identify when rates change between proposal submission and award	UH's Sponsored Projects-Negotiated Indirect Rates Website
Indirect Costs Applied to Incorrect Base	Strengthen reviews for material and supply purchases	UConn's Control/Capitalization General Information Policy and Procedures

Promising Practices

Other Common Sub-Findings

Sub-finding	Suggestions for Strengthening Controls	Promising Practices
Inadequately Supported Travel Expenses (combining personal and business travel)	Policies and procedures for documentation requirements	UCF's Travel Manual
Inadequately Supported Salary and Wages Expenses (salary payments based on hourly rates)	Controls for individuals who provide services outside the scope of their regular duties	UNM created an Extra Compensation Request Form
Inappropriately Allocated Expenses (travel benefiting multiple projects)	Policies and procedures defining how costs should be allocated and for documenting methodology for allocating	Caltech's Travel and Expense Guide
Non-Compliance with Award Recipient Policies (salary/wages effort reports not certified as required)	Implement positive and/or negative incentives	UW-Madison implemented a New Consequences for Failing to Complete Effort Certification

Recent Audit Work - GRFP

Noncompliance with Certain Graduate Research Fellowship Program (GRFP) Terms and Conditions

OIG 22-6-001
February 24, 2022



GRFP awards include cost of education allowances for full-time fellows who are **exempt** from paying tuition and fees

The institution did not cover or waive the tuition balance shortfall after applying allowance and required fellows to cover shortfall

NSF directed the institution to update its policies and procedures, recognizing the institution was following old practices and guidance and believed it was complying with award terms.

Recent Audit Work – EPSCoR Capstone

Capstone Report: EPSCoR Recipients Need Stronger Oversight and Controls

OIG 22-6-005
July 15, 2022



OIG audited 10 NSF EPSCoR award recipients resulting in 7 reports and more than \$2.7 million in questioned costs at 5 recipients

Highlights three key issues:

- Assessing and monitoring subrecipient risk
- Costs charged to support summer research programs
- Errors associated with accounting system changes

NSF is strengthening its procedures and guidance to help recipients better comply with requirements

Ongoing Audit Work

NSF's Controls over
Graduate Research
Fellowship Program
Funding

NSF's Oversight of
Industry-University
Cooperative Research
Centers





NSF's Oversight of
Awardee Compliance
with Harassment Policies

What's next?






WHISTLE BLOWER PROTECTION

Who is protected from Retaliation for making Protected Disclosures?

-  Current and Former NSF Employees
-  Applicants for NSF Employment
-  Employees of a Federal Contractor or Subcontractor
-  Employees of Grantee or Subgrantee

What are protected disclosures?

-  Violations of any law, rule, or regulation
-  Gross waste of funds, gross mismanagement, and abuse of authority
-  Substantial and specific danger to public health and safety

Protected disclosures can be made to management, OIG, or Congress
Additional Information: www.nsf.gov/oig/whistleblower.jsp

whistleblower OMBUDSMAN/COORDINATOR

William J. Kilgallin
Senior Advisor, Investigations
NSG OIG
ombudsman@nsf.gov



Help OIG Eliminate Fraud and Improve Management



CONTACT US

FRAUD, WASTE, ABUSE, MISMANAGEMENT, FABRICATION, FALSIFICATION, PLAGIARISM, UNNECESSARY EXPENSES?



WHISTLE BLOWERS

SAVE TAXPAYER DOLLARS



PROTECT

NSF EMPLOYEES, CONTRACTORS, AND GRANTEES WHO REPORT POTENTIAL WRONGDOING



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FOIA Officer: foiaoig@nsf.gov



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Business Hours: 703-292-7100
Anonymous Hotline: 800-428-2189



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Day 2 Session 2

Polling Question 2-2: Is your institution a member of Council on Governmental Relations (COGR)?



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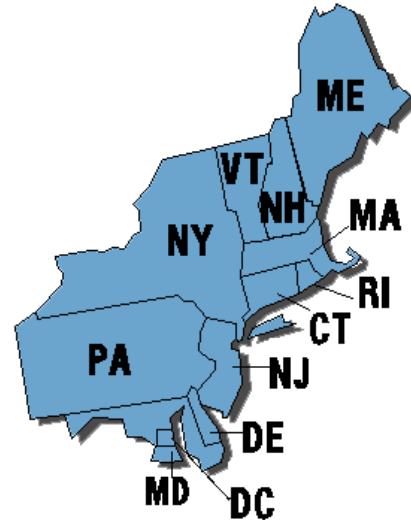
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- CPE Credit Code: Oct12002

Council on Governmental Relations Update



David Kennedy

NECA 2022 Virtual Conference

October 12, 2022

COGR Overview & Mission

- Council on Governmental Relations, est. 1948
 - 200 member institutions, staff of seven
- COGR is a national expert on the crucial issues around research compliance, ethics, technology transfer, and financial sustainability. We work closely with all federal agencies to ensure the nation's scientists and PIs can deliver the cutting-edge research necessary to make the world and nation a better place.
- Active Board and Committees, ~45 individuals from member institutions
- Regular collaboration with higher ed associations and other partners
- ***New COGR member portal now available at cogr.edu***

New COGR Portal!

Council on Governmental Relations

COGR

Council On Governmental Relations
An Association of Research Universities and Affiliated Medical Centers and Independent Research Institutes

COGR MEMBER PORTAL LOG-IN

HOME ABOUT MEETINGS POLICY ISSUES RESOURCES CONTACT

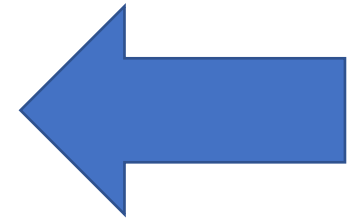
View What links here

COGR's NIH Data Management and Sharing Resource Page

LATEST NEWS

- 8/15/2022
COGR Releases NIH Data Management Implementation Roles & Responsibilities: Considerations for Institutions
- 8/12/2022
Digging Into DPs Webinar - Registration Open
- 8/11/2022
Looking at the CHIPS on the Table Webinar Materials
- 8/2/2022
Technology Transfer in U.S. Research Universities: Dispelling Common Myths (Updated August 2022)
- 8/2/2022
COGR Releases "Biennial Year in Review: 2020-2022"

SEE MORE NEWS



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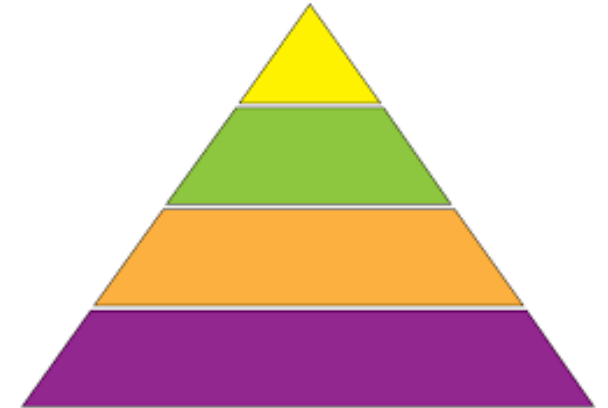
Hot Issues Overview

- Science & Security (4 years, and still going strong!)
- Data Sharing & Management
- Costing & Audit
- F&A
- Other Issues to keep an eye on

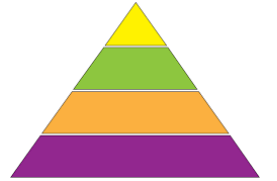
Science & Security

(4 years, and still going strong!)

- The important intersection of:
 - **Audit & Oversight** – e.g., OIG, DOJ, GAO, and other enforcement activities
 - **Specific Compliance Requirements** – e.g., Disclosure Reqs, Conflict of Interest, IP & Tech Transfer, etc.
 - **Agency Implementation** – e.g., NIH, NSF, DOD, DOEnergy, etc.
 - **Statutory Requirements, Executive Orders,** and other authoritative pronouncements

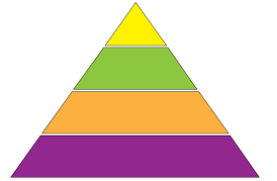


Science & Security (con't)



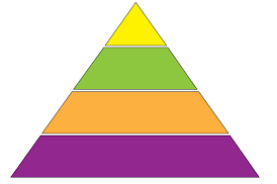
- NSPM-33: Disclosure & Security Requirements
 - Common Disclosure Forms (Biosketch and Current/Pending Support); comments due October 31st
 - Still awaiting new OSTP guidance on the elements of a research security program (for institutions >\$50m of fed activity)
- Inter-Agency Harmonization – NIH & NSF planets aligning? But ... DOE, DOD?
- HHS OIG Report: [*Opportunities Exist to associations Strengthen NIH Grantees' Oversight of Investigators' Foreign Significant Financial Interests and Other Support*](#)
- Disclosure Enforcement – Post-China initiative, while open cases remain?

Science & Security (con't)



- [Russia Sanctions](#) —OFAC—may continue to evolve
 - Research activities with Russian “footprint” are problematic
 - June 11 White House guidance on [Scientific Cooperation with Russia](#)
- OSTP Memorandum, August 25, 2022 – [Ensuring Free, Immediate, and Equitable Access to Federally Funded Research](#)
 - Raises the question: Are Open Science and Research Security compatible?
- GAO Report (GAO-22-105727): [Export Controls: Enforcement Agencies Should Better Leverage Information to Target Efforts Involving U.S. Universities](#) – Commerce has initiated an outreach initiative to institutions at risk
- DOD Cybersecurity Maturity Model Certification – Version 2.0 in March 2023
- Annual National Defense and Authorization Act (NDAA)

Science & Security (con't)



- CHIPS, Aug. 9, 2022 – Creating Helpful Incentives to Produce Semiconductors
- \$54.2b appropriated for semiconductor manufacturing in U.S, and \$82.5b authorized (not yet appropriated) for new NSF Directorate, DOE Science, STEM, etc.
- For now, unfunded compliance mandates?
 - Foreign Talent Recruitment Prohibitions (countries of risk, entities of concern)
 - NSF Research Security Policy Office (& Chief), on-line resources, oversight
 - Annual foreign financial summary to NSF (\$50k threshold) and “true copies”
 - Intersection with ED Section 117 reporting?
 - Expanded Responsible Conduct of Research (RCR) training
 - NSF Chief Diversity Office and Combatting Sexual Harassment
 - ***And still a lot to learn as Agencies (e.g., NSF) provide guidance ...***

Recently Released ...

RESEARCH SECURITY: THE COST OF COMPLIANCE PHASE I REPORT

Results from the Initial Phase of COGR's Survey on the Costs of
Complying
with Research Security Disclosure Requirements
October 2022

Projected year one, average total cost per institution is significant and concerning. Total cost impact to the research community could exceed \$50 million ...

Minimizing Burden / How to Pay?

- Designate OSTP as the central agency to enforce harmonization. Leverage the Administrative Procedures Act (APA) to ensure an adequate public comment process is offered prior to implementation of any new rules.
- Amend 2 CFR Part 200 to remove administrative cost recovery limitations on universities. Emphasize ***the importance of the federal government honoring its commitment to assume its “fair share” of cost burden.***
- Continue to engage with stakeholders to gather data on the impact of new research security requirements in terms of administrative/cost burden, as well as assessing the effectiveness of such measures. Based on data, determine if the “return” from these measures is commensurate with the “investment” institutions are being called upon to make.

Science & Security Resource Page



Science and Security Resource Page

The United States government's focus on inappropriate foreign influence on federally funded research has resulted in an evolving legislative and regulatory environment that research institutions rank as a top compliance concern. Under the leadership of the Office of Science and Technology Policy, federal research funding agencies have/will issue researcher disclosure and research security program requirements in compliance with National Security Presidential Memorandum 33 and legislative requirements, including the FY 2021 National Defense Authorization Acts and the recent CHIPS and Science Act. COGR has developed this Science and Security webpage to provide resources and analysis to assist institutions in navigating requirements in this area. Resources are grouped under the subject-matter headings below, and the page will be updated as existing requirements are clarified and new mandates emerge.

Laws, Policies, and Agency Guidance



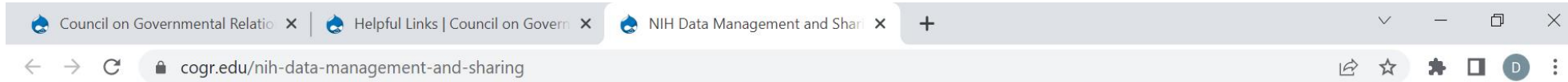
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Data Management & Sharing

- [NIH-OD-21-013](#) - Final NIH Policy for Data Management and Sharing, and other NIH guidance notices
 - ***NIH policy goes live January 25, 2023***
- COGR Workgroup and efforts are organized around:
 - COGR member education and resources
 - Cost of compliance / Survey of membership (currently underway)
 - Advocacy
- Active partnering with FDP, NIH, Association of Research Libraries (ARL), and other association partners

Data Mgt & Sharing Resource Page



NIH Data Management and Sharing Policy Resource Page

On October 29, 2020, NIH issued its Final Policy on Data Management and Sharing, effective for grant and contract applications submitted and other funding agreements executed on or after January 25, 2023. The Policy was issued to promote the management and sharing of scientific data generated from NIH-funded research, and established requirements for submission of Data Management and Sharing plans and compliance with ICO-approved plans. In addition to the Final Policy, NIH also released several supplemental notices and FAQs, and we have seen some ICOs release their own policies as well. COGR, working closely with colleagues from FDP, ARL, AAU, APLU, and others, has convened a workgroup of association and institutional representatives to assess and provide guidance on the Policies and their effect on the research community, analyzing the cost of compliance to research institutions and faculty, and advocating for harmonization where possible and articulating where clearer guidance is needed in a variety of areas. If you have any questions about this effort, please contact David Kennedy, Director of Costing and Financial Compliance at dkennedy@cogr.edu.



NIH Policies, Supplements, & FAQs

NEW NIH Data Sharing Info Website



COGR Readiness Guide

Latest Chapter

Costing & Audit

- 2022 Compliance Supplement – COGR letter to OMB to address a concern that federal reimbursement can be requested only after a payment to the vendor has been processed
- Federal OIG activity?
 - [HHS OIG Workplan and Publications](#) (mild?)
 - [NSF OIG Audit Reports](#) (consistent) and [NSF Management Responses](#)
- Procurement Rebates (e.g., P-cards) – [2 CFR Part 200.413\(a\) – Direct Costs](#):
 - *Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award ... or that can be directly assigned to such activities relatively easily with a high degree of accuracy.*
- HHS/NIH Federal Cash Transactions Report (FCTR) retired!

Facilities & Administrative (F&A)

- Timing (and subsequent budget challenges) are a significant concern
- New statutory requirements around Research Security, Buy American, etc. could require 2 CFR 200 (the Uniform Guidance) to be reopened ...
 - If so, can “all” be on the table?
 - The DS-2, 1.3 percent UCA, other?
- COGR F&A Cost Rate Survey to go live in early 2023
- **“Cost of Compliance” and “How to Pay?” are huge!** – Research Security and Data M & S highlight challenges of the F&A cost reimbursement mechanism
- www.cogr.edu, see Policy Issues / F&A
 - *F&A Cost Rates and Reimbursement Pressures Under COVID-19: Maintaining a Fair and Reliable System* (April 2021)
 - *Excellence in Research: The Funding Model, F&A Reimbursement, and Why the System Works* (April 2019)

Other Issues to keep an eye on

- Remote Work?
 - Cost allowabilty? (e.g., travel?)
 - PI space assignment?
- HEERF? ... a future federal audit initiative?
- NSF HERD and Pilot around capital expenditures
- NIH Closeout > 120 days? HHS and NIH are tracking this!
- Federal Audit Clearinghouse to GSA delayed
- Treasury Offset Program – solutions to research offsets and/or hold up of awards?



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Break Time!
We will return
in five minutes

Day 2 Session 3

The Federal Panel



Attendees are automatically **muted** with **video off**



Presenters will be off mute and on video during their presentations



If you have a **general question** that you think others would benefit from, please use the **“Q&A”** feature



For CPE credits, please email srameetings@srainternational.org at the conclusion of the conference by Friday, October 14th with your completed tracking sheet



We encourage your participation in all sessions and in response to the polling questions



Please note: The Q&A from this meeting will be saved to help update future FAQs. We will not be distributing the transcript



Please change your Zoom name to reflect your name and organization



Presenters, please monitor your chat features for time reminders from Liliana

- CPE Credit Code: Oct12003

Day 2 Concluded

Thank you all for your participation for today!

Please reach out to Liliana Keany at lskeany@attainpartners.com for any questions.

Most slides will be provided after the conference on the NECA Conference website: <https://www.rfcuny.org/necaweb/>



NECA NORTHEAST CONFERENCE ON
COLLEGE COST ACCOUNTING