



**Monday, August 28th**

- 3:00 p.m. – 5:00 p.m.** Conference Registration and Check-In (Lobby)  
**6:00 p.m. – 7:00 p.m.** Reception (Garden Terrace)  
**7:00 p.m. – 9:30 p.m.** Dinner (Garden Terrace)

**Tuesday, August 29th**

- 7:00 a.m. – 8:15 a.m.** Breakfast  
**7:45 a.m. – 8:15 a.m.** Late Registration (Lobby)  
**8:30 a.m. – 8:45 a.m.** Welcome and Opening Remarks

**8:45 a.m. – 9:45 a.m.**

***Institutional Payments: Evolution and Landscape***

**Presenters:** Justin Pituch, Senior Associate, Glenbrook Partners; Kelli Fager, Principal, Huron Consulting Group; and Jana T. Blick, CPA, Senior Director of Research Finance, Vanderbilt University

**Level:** Intermediate

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** The accounts payable industry has moved away from checks and paper invoices to automated solutions for secure and digital payments, including third-party vendor management, bank-to-bank payments, and various types of credit cards. Changes in procurement and accounts payable can affect direct charges on federal awards; administrative costs included in the G&A component of F&A; and the timing of letter-of-credit draws. In order to better understand the audit and compliance implications of these modernizations for sponsored research administration, for institutional internal controls, and for the calculation of F&A, the landscape of innovations of modern payments will be presented.

**Prerequisites:** N/A - Overview

**Learning Objectives:**

- Participants will learn about recent innovations for the settlement of accounts payable transactions
- Participants will be better prepared to participate in institutional compliance discussions affected by AP innovations

**9:45 a.m. – 10:45 a.m.**

***NSF OIG Update***

**Presenters:** Kelly Stefanko, Audit Manager; and Lisa Tseng, Special Agent

**Level:** Update

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** The National Science Foundation's Office of Inspector General will discuss the federal audit and investigative environment, the role of the NSF OIG, the audit work plan, results of recently conducted work, and whistleblower information.

**Prerequisites:** Participants should be familiar with the auditing process and compliance requirements at their institutions.

**Learning Objectives:**

- Participants will have a better understanding of the role of the OIG
- Participants will have a better understanding of the work the OIG conducts
- Participants will have a better understanding of how the OIG conducts its work
- Participants will have a better understanding of whistleblower protections
- Participants will have a better understanding of the roles and responsibilities of auditor &



investigators

- Participants will gain an awareness of common audit findings

**10:45 a.m. - 11:00 a.m. Break**

**11:00 a.m. – 12:00 p.m.**

***Audit Resolution: Window to Effective Oversight (NSF Audit and Audit Resolution)***

**Presenters:** **Charlotte D. Grant-Cobb**, Lead Analyst – Resolution and Advanced Monitoring Branch; and **Liz DeHart**, Cost Analyst- Resolution and Advanced Monitoring Branch

**Level:** NSF Oversight and Audit Resolution Updates

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** The Resolution and Advanced Monitoring (RAM) Branch at the National Science Foundation (NSF) is responsible for carrying out various post oversight and monitoring activities, including audit resolution. RAM will engage attendees on oversight and audit resolution activities and share insights on cost allowability, stewardship, and other relevant NSF matters.

**Prerequisites:** None

**Learning Objectives:**

- Updates on oversight and audit resolution
- Insight on prevalent audit findings
- Address questions on NSF matters

**12:00 p.m. - 1:00 p.m. Lunch**

**1:00 p.m. – 2:00 p.m.**

***HHS Cost Allocation Services (CAS) Update***

**Presenters:** **Mike Leonard**, College and University National Specialist/Branch Chief; and **Ryan McCarthy**, Lead Negotiator, U.S. Department of Health and Human Services

**Level:** Update

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** CAS representatives will provide an update from DHHS Cost Allocation Services (CAS). Important information will be shared regarding indirect cost (F&A) and fringe benefit cost rate reviews, that could better prepare you for your next F&A and fringe benefit proposal submission.

**Prerequisites:** Participants should have a firm foundation with indirect costing/allocation practices.

**Learning Objectives:**

- Participants will receive updates on the activities of DHHS Cost Allocation Services (CAS)
- Participants will gain knowledge about current issues impacting indirect cost (F&A) and fringe benefit rate proposals and negotiations
- Current trends in F&A rate reviews and negotiations will be shared

**2:00 p.m. – 3:00 p.m.**

***Department of Health and Human Services, Office of Inspector General (OIG) Update***

**Presenters:** **Steven DeGroff**, Senior Auditor, HHS-OIG-OAS; and **Tiffany Friguletto**, Senior Auditor, HHS-OIG-OAS

**Level:** Update

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required



**Description:** Join us to learn about the background of HHS-OIG along with details of some of their recent efforts. We will discuss recent audit findings related to Federal grants, recent investigations and settlements, and hot topics in the OIG community.

**Prerequisites:** Participants should be aware of the OIG’s mission and high level/current topics related to extramural federal funding.

**Learning Objectives:**

- Participants will learn of recent audit findings and areas of concern
- Participants will learn of the OIG’s current and upcoming Work Plan topics
- Participants will learn of the OIG’s recent false claims and fraud actions

**3:00 p.m. - 3:15 p.m. Refreshment Break**

**3:15 p.m. – 4:15 p.m.**

***Radio Frequency Identification (RFID) and Inventory Management***

**Presenters:** **Jeff DiCiaccio**, Senior Director of Strategic Procurement, Harvard Medical School; **Mike Fister**, Chief Operating Officer at HCA Asset Management; and **Mariana Traetta**, Vice President of Operations, HCA Asset Management

**Level:** Intermediate

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** Responsible stewardship of an institution’s physical assets is a complex challenge. **Physical inventories at least every two years are required** for assets purchased on federal funds [2 CFR 200.313 (d)(2.)] and for non-federal equipment for which depreciation is claimed in an F&A proposal [2 CFR 200.436 (d)]. Accurate locations for research equipment are fundamental to maximizing F&A recovery, and meeting the requirement for a physical inventory can pose a substantial burden on lab staff and administrators. This session will cover the advantages of RFID technology and will describe actual implementations. Harvard will discuss its decision to move to RFID, its detailed vendor selection, and its incremental implementation experience. Industry leaders will share insights from other implementations, describe the current state of the technology, and reinforce the importance of asset management to F&A recovery and stewardship of federal funds. The session will include a live demonstration of RFID technology.

**Prerequisites:** N/A - Overview

**Learning Objectives:**

- Participants will have a better understanding of the advantages of RFID technology in asset management
- Participants will have a better understanding of the importance of accurate equipment locations to stewardship and to F&A recovery

**5:30 p.m. – 7:30 p.m. Reception and Dinner**

\*Be sure to visit the Exhibitor Booth for valuable information about products and services available to assist institutions in addressing issues related to college cost accounting\*

**7:30 p.m. – 10:30 p.m. Entertainment by “The BenG Experiment”**



**Wednesday, August 30th**

**7:00 a.m. – 8:00 a.m. Breakfast**

**8:05 a.m. – 8:10 a.m. Welcome and Opening Remarks**

**8:10 a.m. – 9:00 a.m.**

***1.3 and Me – Campus “DNA” and the UCA***

**Presenters:** **Monika Moses**, PE Leader, Attain Partners; **Tony Benigno**, Specialist Leader, Attain Partners; **Brian Kimball**, Associate Director, Harvard Medical School; **Thanh Tran**, Cost Analyst, Harvard University; and **Fabrizio Carucci**, Associate Vice President, Research Policy and Indirect Cost, Columbia University

**Level:** Intermediate

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** The Uniform Guidance Appendix III contains a Utility Cost Adjustment in section B.4.c. This session will explore characteristic of campuses that have a relatively low UCA factor compared to campuses that reach or exceed the 1.3 maximum. The focus during proposal development should always be on maximizing costs flowing to the O&M pool through metering and strategic use of cost pools, but it can be helpful to understand what factors of campus space composition, in addition to total research square footage and room types, influence the adjustment.

**Prerequisites:** N/A - Overview

**Learning Objectives:**

- Participants will see an analytical approach to space review
- Participants will have a better understanding of how to assess the composition of their campus space

**9:00 a.m. – 9:50 a.m.**

***Council on Governmental Relations (COGR) Update***

**Presenter:** **Sarah Axelrod**, AVP Office for Sponsored Programs, Harvard University, and COGR Board Member & Chair of the Costing & Financial Compliance (CFC) Committee

**Level:** Intermediate

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** COGR is an association of over 200 leading research universities, affiliated medical centers, and independent research institutes. As a recognized national expert, COGR focuses on the financial and regulatory infrastructure and the corresponding compliance requirements associated with managing federal research grants and contracts. COGR communicates the viewpoint and concerns of its members and fosters productive relationships between the research community and federal policymakers, advocating for innovation and change that avoid unnecessary regulatory burden and costs. This session will include a summary of current COGR initiatives and an overview and preliminary findings from the FY23 F&A Survey. The session will include time for questions and open discussion.

**Prerequisites:** N/A - Overview

**Learning Objectives:**

- Participants will have a better understanding of COGR’s mission and advocacy role
- Participants will be informed of COGR’s current activities, priorities and strategies for addressing concerns with current and pending Federal requirements
- Participants will be updated on the status of OMB’s UG revision process and the preliminary results of this year’s F&A survey



**9:50 a.m. - 10:00 a.m. Break**

**10:00 a.m. – 10:30 a.m.**

***Entities within the federal government who negotiate indirect cost rates and what does cognizance mean and how is cognizance determined***

**Presenters:** **Mike Leonard**, College and University National Specialist/Branch Chief, U.S. Department of Health and Human Services (DHHS); **Mike Stanco**, Branch Chief Hospitals & Non-Profits, U.S. Department of Health and Human Services (DHHS); and **Robert (Brian) Bradley**, Director, Indirect Cost Branch, Office of Naval Research (ONR)

**Level:** Update

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** Two Federal agencies negotiate indirect cost rates with colleges & universities and hospitals, however multiple Federal agencies negotiate indirect cost rates with non-profit organizations. Who are some of the other Federal agencies negotiating indirect cost rates? What does audit cognizance really mean, audit cognizance: 200.513 IDC cognizance: App III A. 11. (1). As colleges & universities deal with subawardees, these questions are asked. Also, there are regular meetings within the Federal government with the Federal agencies who negotiate indirect cost rates. It is a collaboration within the Federal government called the Federal Indirect Cost Workgroup.

**Prerequisites:** Participants should be familiar with the IDC Negotiation process and compliance requirements at their institutions.

**Learning Objectives:**

- Participants will have a better understanding of the multiple Federal agencies who negotiate indirect cost rates with non-profit organizations
- Participants will have a better understanding of the grantees that HHS and ONR handle
- Participants will have a better understanding of what audit cognizance means
- Participants will gain an awareness of the collaboration between Federal agencies who negotiate indirect cost rates

**10:30 a.m. – 12:00 p.m.**

***Federal Panel Q&A Session***

**Moderator:** **Gil Tran**, Strategic Grants Management and Compliance Leader, Attain Partners (OMB emeritus)

**Panelists/Participants:** **Robert (Brian) Bradley** (ONR); **Steven DeGross** and **Tiffany Friguletto** (HHS OIG); **Mike Leonard** and **Mike Stanco** (HHS CAS); **Kelly Stefanko** and/or **Lisa Tseng** (NSF OIG); **Charlotte D. Grant-Cobb** and **Liz DeHart** (NSF RAM-DIAS)

**Field of Study:** Specialized Knowledge

**Advanced Preparation:** None Required

**Description:** This is your chance to have your questions answered! A panel of representatives from the federal government will respond to questions submitted by attendees.

**Prerequisites:** Participants should have a firm background in costing practices and an awareness of current events impacting federally funded sponsored programs.

**Learning Objectives:**

- Participants will directly interact with federal agency representatives on indirect & direct costing practices
- Participants will gain deep insights to federal costing & regulatory positions
- Participants will obtain direct responses and information to their questions to better clarify stewardship responsibilities

**12:00 p.m.**

**Conference Adjourned**

**\*Box lunches will be provided\***



**NECA** NORTHEAST CONFERENCE ON  
COLLEGE COST ACCOUNTING

### **CPE Information**

The Continuing Professional Education (CPE) credit is awarded to Certified Public Accountant (CPAs), and other professional designations, to maintain their license. If you are looking to receive CPE credit at the 2023 Northeast Conference on College Cost Accounting (NECA), you will need to sign-in and sign-out each day of the conference in the session room.

SRA International is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. SRAI International will be providing CPE credit for this meeting. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).

For more information regarding administrative policies, please contact SRAI at [srameetings@srainternational.org](mailto:srameetings@srainternational.org).

This event is a Group Live Offering and not a demo. Group Live programs are synchronous learning activities in which learners participate individually, with real time interaction of an instructor or subject matter expert, and built-in processes for attendance and interactivity. SRAI attendance policy will be implemented for this live event.

Please allow 30 days for issuance of CPE certificates via email.