



## Monday, August 29<sup>th</sup>

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 30<sup>th</sup>

7:00 a.m. - 8:15 a.m.                      Breakfast

8:30 a.m. - 8:45 a.m.                      Welcome and Introductions (Pat Fitzgerald)

8:45 a.m. – 9:30 a.m.

### [ONR Update](#)

**Presenter:** Debbie Rafi, Director, University Business Affairs Office of Naval Research (ONR)

**Level:** Update

**Description:** Debbie Rafi will provide updates from ONR.

**Prerequisite:** Participants should be familiar with the Office of Naval Research (ONR) as a funding entity.

### **Learning Objectives:**

- Participants will receive updates on ONR/DoD grant and contract policies
- Participants will gain knowledge about current issues impacting indirect cost (F&A) rate proposals and negotiations.

9:30 a.m. – 10:45 a.m.

### [Using your F&A Proposal for Financial and Space Strategic Planning](#)

**Level:** Intermediate

**Presenters:** Mira Levine, Manager, MAXIMUS and Lisa Halpert, Director, Financial Planning- Tufts University

**Description:** This session is designed to help understand the relationships between research financial and space data and its effect on the University financials and strategic planning. We will demonstrate how the Facilities & Administrative Rate Calculation (F&A) can be an effective tool in determining the cost and benefit of research by developing a Research Profit & Loss (P&L) statement. We will also use the F&A financial and space data to assess how cost effective your research space is. We will provide the methodology of our approach and sample calculations for both.

**Prerequisite:** Open to all but basic knowledge of F&A preferred

**Learning Objectives:** Participants will gain a basic understanding of how the F&A financial and space data can be utilized to create Research Profit and Loss statements and Space worksheets that will assist your Institution in research strategic planning



10:45 a.m. - 11:00 a.m.      Break

11:00 a.m. – 12:00 p.m.

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

**Presenters:** Glenn Richter/Kristen Culnan/Tony Abi-Yaghi – DHHS Office of Inspector General

**Level:** Update

**Description:** Want to know what is happening in the coming year with the DHHS and OIG activities? Want to hear about some recent audit outcomes, hot topics and concerns from the OIG community? Join this session for answers to these questions.

**Prerequisite:** 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 the OIG's fiscal year 2016 audit plans.
- Participants will learn of recent audit findings and areas of concern.

12:00 p.m. - 1:00 p.m.      Lunch

1:00 p.m. – 2:15 p.m.

**NSF Audit Resolution and Advanced Monitoring Activities: What You Should Know**

**Presenters:** Rochelle Ray, National Science Foundation

**Level:** Update

**DESCRIPTION:** The Cost Analysis and Audit Resolution (CAAR) Branch at the National Science Foundation (NSF) is responsible for carrying out various post- and pre-award oversight and monitoring activities. In this session, CAAR staff will provide an overview of these two important functions, providing insight and updates on topics of interest; tips on how to prepare for them, and what awardees should expect when working with NSF during these activities.

**LEARNING OBJECTIVES:**

- Participants will have a better understanding of the roles and responsibilities of the auditor, the auditee, and the resolution official.
- Participants will have a better understanding of the basic protocols for the NSF audit resolution process.
- Participants will have a better understanding of NSF expectations for addressing audit findings, including questioned costs.
- Participants will gain an awareness of common audit findings and NSF concerns.
- Participants will have a better understanding of how NSF develops management decisions, including corrective actions and follow-up.
- Participants will have a better understanding of the protocols and process for NSF's advanced monitoring activities.
- Participants will have a better understanding of NSF expectations for awardees that undergo advanced monitoring, and will gain insight on common cost disallowances, concerns, and recommendations identified during NSF advance monitoring activities.



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

**2:15 p.m. – 3:15 p.m.**

*Representative reimbursements on the “F” Components of the F&A Rate*

**Presenters:** Greg Sheehan and Brandon Hirons, HCA Asset Management

**Level:** Intermediate

**Description:** OMB Circular A-21 (now Uniform Guidance) provides information on the identification and assignment of costs for buildings, capital improvements, and equipment. This presentation will illustrate how to properly establish consistent fixed asset accounting classes and the allocation of the depreciation generated to establish a representative recovery on the components of submitted indirect cost rate. The following components of the “F” cost pools will be discussed in an effort to assist University properly recover representative costs reimbursements.

Facility Costs – “F”

- Building Depreciation
- Equipment Depreciation
- Interest Expense on Buildings
- Operation and Maintenance
  - Utilities
  - Various O&M pools
- Library

**Prerequisite:** Basic knowledge of fixed asset cost accounting and F&A indirect cost.

**Learning Objectives:**

- The biggest changes that have impacted facility cost depreciation with the introduction of the Uniform Guidance guidelines.
- Discussion on recharge costs associated with the Utility Cost Adjustment (UCA) per the Uniform Guidance (UG).
- Obtaining a representative F&A recovery of depreciation allocation(s) while remaining consistent with University accounting policies and UG guidelines on building and equipment components and life assignments.

**3:15 p.m. – 3:30 p.m.**

**Refreshment Break**

**3:30 p.m. – 5:00 p.m.**

*Uniform Guidance (2CFR200)...The Sophomore year*

**Presenter:** Gil Tran Senior Policy Analyst, Executive Office of the President, Office of Management and Budget

**Description:** On December 19, 2014, 28 Federal agencies adopted the 2 CFR 200 uniform Guidance in their own set of regulations, making the uniform Guidance requirements effective to all Federal awards



granted on or after December 26, 2014. This guidance – a sweeping consolidation of decades of OMB circulars, guidance, and the "common rule" on grants management – replaced All the OMB Grant Circulars and changed the landscape how grants are awarded, administered and audited for All types of grantees (state and local governments, Tribal governments, nonprofit organizations and colleges & universities). The Guidance has now been now effective and applicable for one year. This session will include a brief history, a highlight of the changes and their impact on your institution, the Frequently Asked questions during the first year of implementation and some best practices during the "Freshman" year.

**Learning Objectives:**

- Participants will gain insight into the development of the uniform Guidance.
- Participants will understand the highlights of key changes in grant requirements.
- Participants will learn about the potential impact on institution grant management systems.
- Participants will learn about some early implementation issues.
- Participants will hear about some best practices for implementation.

**6:00 p.m. - 8:30 p.m. Reception and Dinner**

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

**8:30 p.m. -11:00 p.m. Entertainment**

**Wednesday, August 31<sup>st</sup>:**

**7:00 a.m. - 8:00 a.m. Breakfast**

**8:15 a.m. – 9:15 a.m.**

*Computing - High Performance Research and Cloud impact on F&A*

**Lead Presenter: Wendy Meister and Jim Carter, Huron Consulting Group**

**Level:** Intermediate

**Description:** To present / lead a discussion on trends supporting the Technology Infrastructure such as High Performance Research Computing and Cloud based support

**Prerequisite:** Basic understanding of Cost Principles, and F&A and Recharge Center rates development. Knowledgeable about the Recharge Policy at his/her Institution.

**Learning Objectives:** That state the knowledge, skills and abilities that can be achieved by participants in the learning activities – Participants will gain the knowledge and tools to determine if his/her Institution wishes to charge for Research Computing what additional considerations he/she may need to analyze including:

1. Should / does an Institution charge for these services?
2. If so, what is the unit base for developing the rate for Research Computing?
3. How do you treat these types of costs in your Institution's F&A proposal?

**9:15 a.m. – 10:15 a.m.**

*The Treatment of Utility Costs at Institutions of Higher Education and the Utility Cost Adjustment (UCA)*

**Presenter: Mark Davis, Tony Benigno and Monika Moses – Attain LLC**



**Description:** The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance or “UG”) published in the Federal Register on December 26, 2014 is unique because certain rules are complex and unclear even to veteran administrators. In their response to OMB-2015-001 the Council on Government Relations (“COGR”) stated that the Utility Cost Adjustment (“UCA”) in “Appendix III, B.4.c may be the single most confusing section of Uniform Guidance”. The UCA is associated with the identification and recovery of Utility and Utility Costs, typically the largest uncapped pool of costs in the F&A rate for Institutions of Higher Education (“IHE”).

**Learning Objectives:** The session will focus on what UCA really means, how it is calculated, and other opportunities for IHE to improve the identification and recovery of Operations and Maintenance Costs. We will present 2 case studies based on actual experience comparing the benefit of utility cost allocation and the UCA Attain’s ongoing work with COGR and the IHE community to simplify the application of the UCA will also be presented.

10:15 a.m. - 10:30 a.m.            **Break**

10:30 a.m. – 12:00 p.m.

***Federal Panel Open Discussion***

**Moderator:** *Gary Talesnik* (Attain)

**Panelists:** **Debbie Rafi**, ONR; **Michael Leonard**, DHHS CAS, **Lou Martillotti**, DHHS CAS **Rochelle Ray**, NSF Audit Resolution; **Gil Tran**, **Executive Office of the President, Office of Management and Budget**

**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.

**Prerequisite:** 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 costing practices.
- Participants will gain deep insights to federal costing and regulatory positions.
- Participants will obtain direct responses and information to their questions to better clarify stewardship responsibilities.

12:00 p.m.                            **Closing Remarks and Conference Adjourned**

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

**Cancellation/Refund Policy**

Cancellations prior to August 12<sup>th</sup> will receive full refunds. For cancellations after August 12<sup>th</sup>, there will be a \$150 cancellation fee. Contact Chris Wade with questions.

**Continuing Professional Education**

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