


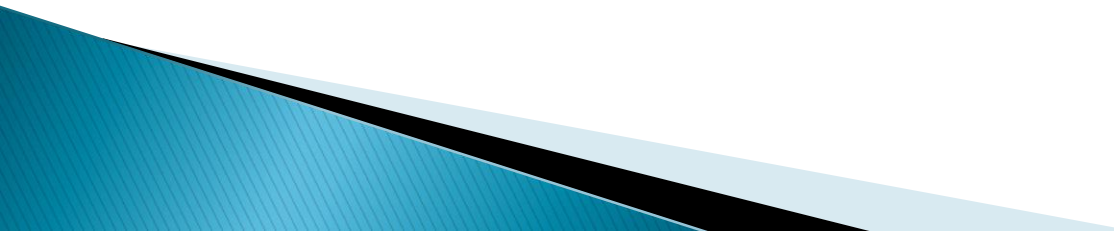
Fundamentals of Research Administration

Office of Research Administration
Sharon Levine-Sealy, Pre-Award Director
Elliot Feder, Post-Award Director

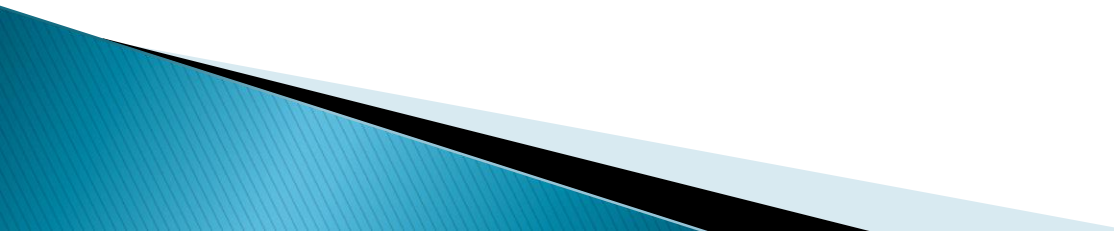
Agenda – The Award Closeout

- ▶ The Rules & Regulations
 - ▶ The Final Progress Report – What is it?
 - ▶ The Final Invention Statement – What does it mean?
 - ▶ The Final Federal Financial Report (FFR)
 - ▶ Equipment – Who owns it? What's the value?
 - ▶ What happens afterwards?
 - ▶ RFC vs. Downstate Central Responsibilities
- 

It's the end of the Award –

- ▶ The project end date is approaching
 - ▶ A NCE will not be pursued by the PI
 - ▶ Project Associate in Pre-Award will verify the closeout with the PI
 - ▶ The Project Associate will discuss the closeout requirements
- 

The Closeout – What is it?

- ▶ Process of closing out an award
 - ▶ Provides the sponsor some final documentation as confirmation that the project is complete
 - ▶ Closeout includes ensuring timely and accurate submission of all required reports and adjustments for amounts due the awardee
- 

The Closeout – When's it Due?

- ▶ Most sponsors require closeout within 120 days of the end date
- ▶ The Uniform Guidance expects closeout of federal awards within 90 days of the due date
- ▶ The U.S. Department of Health and Human Services (HHS) has issued a directive to Agencies on new policies for closeout of grant awards
 - The policy chapter directs Institutes/Centers (ICs) to initiate a unilateral closeout 180 days after the project end

Closeout –

- ▶ Failure to provide timely, accurate reports may:
 - Affect future funding to the Institution and/or the PI
 - Cause an unilateral closeout
 - Result in corrective action, including but not limited to: withholding of further awards, Suspension or Termination

Closeout – NIH awards

- ▶ NIH requires awardees submit the following:
 - A Final Progress Report
 - A Final Invention Statement and Certification
 - A Final FFR

eRA Commons Closeout Screen



U.S. Department of Health & Human Services

www.hhs.gov



Commons
A program of the National Institutes of Health



Welcome: Sharon Levine-Sealy
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Institution: SUNY DOWNSTATE MEDICAL CENTER
Roles: AO SO FCOI
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Closeout Status ?

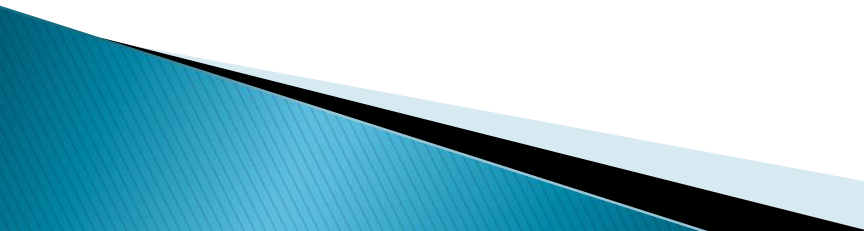
Form Approved OMB No. 0925-0002

Application Information			
Grant Number:	1R56HL121409-01	PD/PI Name:	[REDACTED]
Closeout Contact Name:	ALYSE BURTON	Closeout Contact Email:	burtonam@mail.nih.gov
Closeout Contact Phone:		Project Period:	09/15/2014 to 08/31/2016
Proposal Title:	Hepatic PLTP as a target for lowering LDL-c		
Closeout Status:	Requires Closeout	Date of Status Change:	

Closeout Submission Requirement	Instruction	Status	Result of Actions	Date	Action
FFR	For FFR submission, you must have the Commons FSR role.	Not Started			
Final Progress Report	Only the SO or the PI of the Grant may process the Final Progress Report	Not Received			Process Final Progress Report
Final Invention Statement	For Submission, Final Invention Statement requires verification by the Signing Official of the Institution	Not Received			Process Final Invention Statement

[Back](#)

Final Progress Report

- ▶ A requirement for any award that has come to term:
 - At the time of the project period end date
 - At the time the grant is terminated by the PI and/or sponsor
 - At the time of transfer to another institution
 - ▶ Report should be prepared in accordance with sponsor instructions
- 

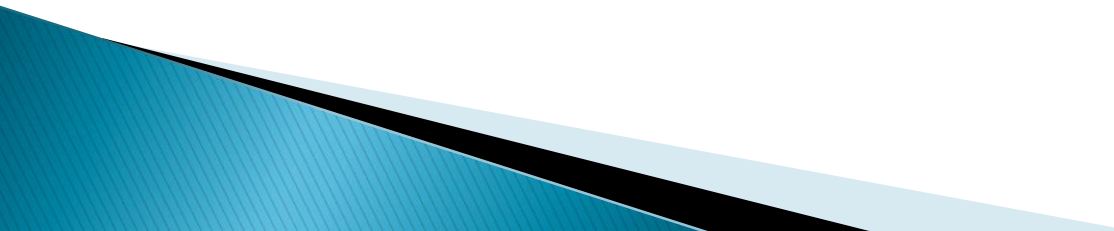
Final Progress Reports

- ▶ NIH progress reports
 - No standard format
 - Should be uploaded through eRA Commons
 - Will be submitted by your Project Associate in Pre-Award

Final Progress Report

- ▶ The final progress report should include:
 - A summary of progress made toward the achievement of the originally stated aims
 - A list of significant results (positive and negative)
 - A list of publications

Final Progress Report

- ▶ Other items to include:
 - Inclusion Enrollment Report
 - Indicate whether children were involved in the study or how the study was relevant for conditions affecting children
 - Description of any data or research materials resulting from the research that may be shared
- 

eRA Commons - Status Page

Home Admin Institution Profile Personal Profile **Status** ASSIST Prior Approval RPPR xTrain xTRACT FCOI Admin Supp eRA Partners Non-Research

Status ?

- General Search
- Just In Time
- Pending Progress Report
- Recently Awarded
- Recent/Pending eSubmissions
- Closeout
- Change of Institution
- Pending Inclusion Action
- Re-assign Grant

General Search						
Grant Number	Type	Activity Code	Institution Code	Serial Num.	Support Yr.	Suffix
Accession Number	<input type="text"/>					
Grants.gov Tracking #	<input type="text"/>					
PI Name	Last		First			
	<input type="text"/>		<input type="text"/>			
Application Status	All <input type="text"/>					
Eligible for FFATA Reporting	<input type="checkbox"/>					
Eligible for Hurricane Sandy Reporting	<input type="checkbox"/>					
Budget Start Date	From <input type="text" value="10/31/2015"/> <input type="text"/>		To <input type="text" value="04/30/2017"/> <input type="text"/>			
Budget End Date	From <input type="text"/> <input type="text"/>		To <input type="text"/> <input type="text"/>			
Organization Hierarchy	School					
	<input type="text" value="ALL"/> <input type="text"/>					
	Division		Department			
<input type="text" value="ALL"/> <input type="text"/>		<input type="text" value="ALL"/> <input type="text"/>				
<input type="button" value="Search"/> <input type="button" value="Clear"/>						

Final Progress Report – eRA Commons



U.S. Department of Health & Human Services

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[Just In Time](#)

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➔ [Closeout](#)

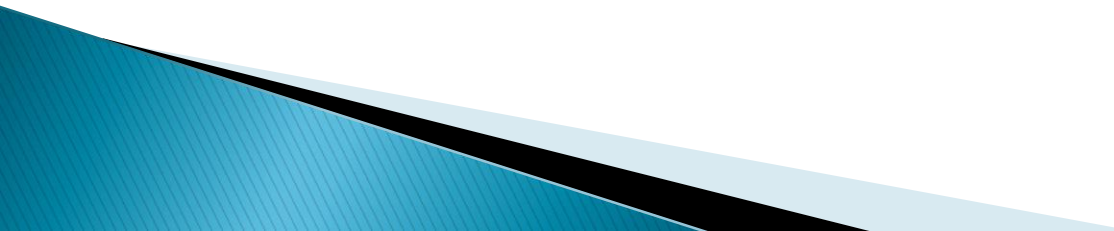
[Change of Institution](#)

[Pending Inclusion Action](#)


[Re-assign Grant](#)

Closeout						
Grant Number	Type	Activity Code	Institution Code	Serial Num.	Support Yr.	Suffix
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PI Name	Last <input type="text"/>		First <input type="text"/>			
	<input type="text"/>					
Project End Date	From	<input type="text"/>	<input type="text"/>	To	<input type="text"/>	<input type="text"/>
	_(MM/DD/YYYY)					
Closeout Status	All <input type="text"/>					
Organization Hierarchy	School <input type="text"/>					
	ALL <input type="text"/>					
	Division	Department <input type="text"/>				
	ALL <input type="text"/>	ALL <input type="text"/>				
<input checked="" type="checkbox"/> Requires FFR / FSR						
<input checked="" type="checkbox"/> Requires Final Progress Report						
<input checked="" type="checkbox"/> Requires Final Invention Statement						
<input checked="" type="checkbox"/> Requires FRAM						
} OR condition. Grants will be returned by this query if any of the associated checked fields have not been received						
<input type="button" value="Search"/> <input type="button" value="Clear"/>						

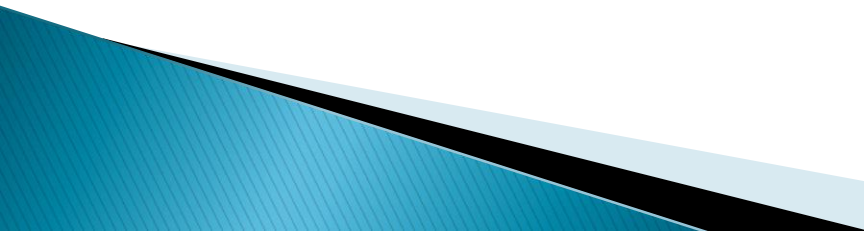
Final Invention Statement

- ▶ Should include all inventions from the original effective date of support through the date of completion or termination
 - ▶ Should include any inventions previously reported as part of the progress report
 - ▶ Must be submitted within 120 calendar days of the project period end date
- 

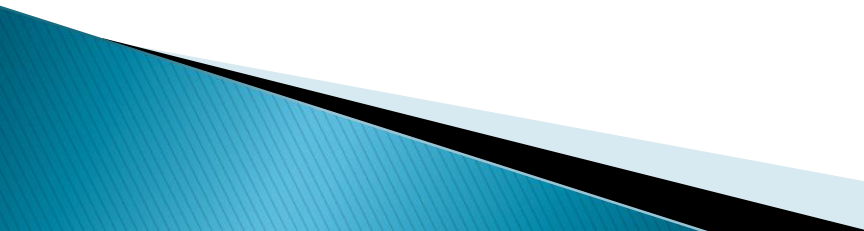
Final Invention Statement

- ▶ Located in eRA Commons
 - Can be prepared by PI or Project Associate
 - ▶ Project Associate notifies Technology office of closeout status
 - ▶ Technology provides confirmation of inventions
 - ▶ Final Invention Statements are submitted in eRA Commons by Project Associate in Pre-Award
- 

Federal Financial Report (FFR)

- ▶ A statement of expenditures associated with a grant
 - ▶ Allows grantees to electronically submit a statement of expenditures associated with the award to the sponsor
 - ▶ Is prepared and submitted by RF Central on behalf of the Principal Investigator (PI)
- 

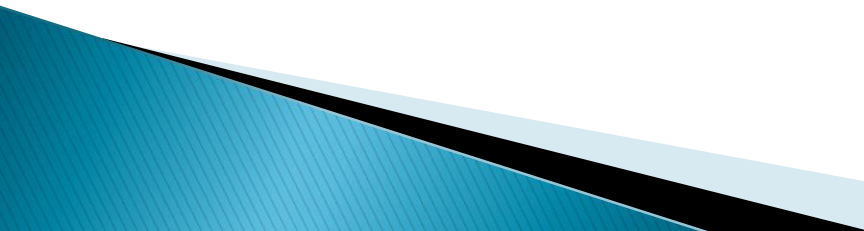
Final Federal Financial Report (FFR)

- ▶ A requirement for any award that is –
 - Terminated
 - Transferred to a new Institution
 - Non-SNAP
 - Not being renewed in a competing segment
- 

Final Federal Financial Report

- ▶ The PI will receive a letter from the Grant Manager in Post Award approximately 60 days prior to the end of a project period
- ▶ The PI/Department should:
 - Contact the Grant Manager to confirm that the award should be closed
 - Review the account to ensure that all appropriate expenses are allocated to the award prior to the end date

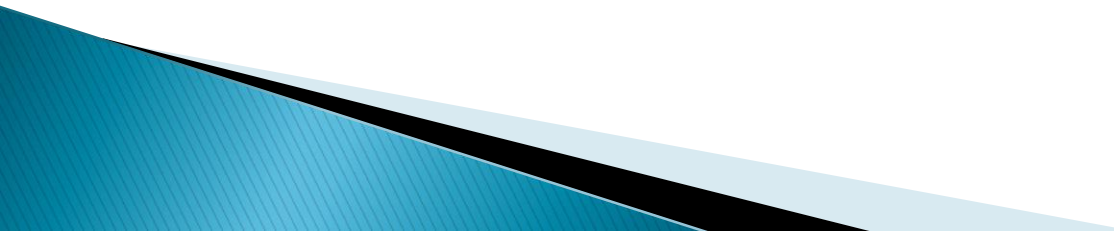
Final Federal Financial Report

- ▶ The Grant Manager will review the award after the end date to confirm the following:
 - No salary expenses are in suspense
 - All expenditures received in Post Award have been entered/processed
 - All encumbrances have been cleared
 - All Purchase Orders have been closed
 - Indirect costs are accurate
- 

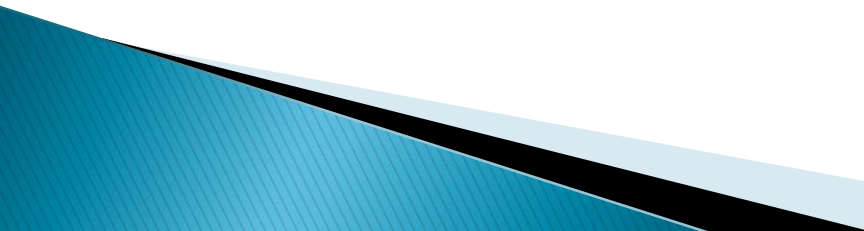
Final Federal Financial Report

- ▶ The Grant Manager provides a copy of the internal financial report to RF Central Office
- ▶ RF Central office submits the final FFR to the sponsor
- ▶ Final FFRs for NIH are submitted electronically in eRA Commons
- ▶ Most FFRs are due no later than 90 days after the project end date
 - Final financial report and final invoice due dates for other sponsors vary

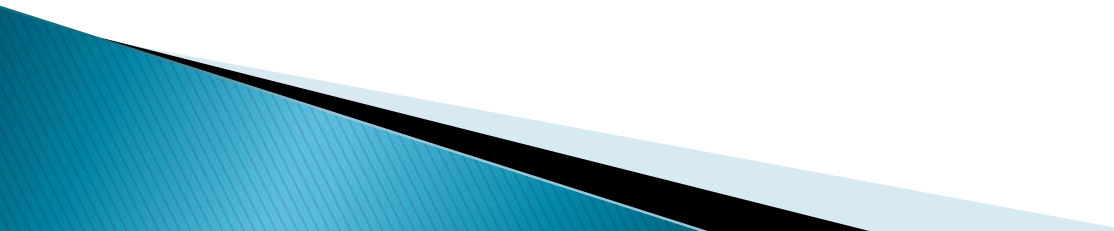
Closeout of an Award

- ▶ Does not automatically cancel any requirements for the following:
 - Property accountability
 - Record retention
 - Financial accountability
- 

Equipment

- ▶ Equipment is defined as tangible personal property (including information technology systems)
 - ▶ Must have a per-unit acquisition cost which equals or exceeds \$5,000
 - ▶ Must have a useful life of more than 1 year
 - ▶ Must be used by the program or project for which it was acquired as long as needed
- 

Equipment after closeout

- ▶ Title to equipment acquired with NIH funds vests in the organization receiving financial assistance to carry out a project or program
 - ▶ NIH has the right to require equipment (including title) purchased with grant funds to be transferred to the Federal Government or to an eligible third party named by the NIH awarding Institute/Center
- 

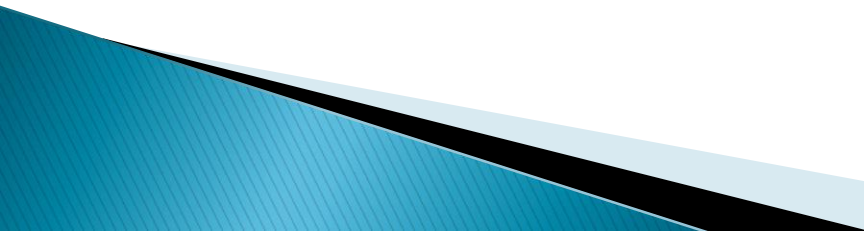
Equipment after closeout

- ▶ If no longer needed for the original project, the recipient should use the equipment in connection with its other federally sponsored activities, in the following order of priority:
 - Program, projects or activities sponsored by the HHS awarding agency
 - Program projects or activities sponsored by other HHS awarding agencies
 - Program, projects or activities sponsored by other Federal agencies

Equipment

- ▶ Property records must be maintained that include:
 - A description of the property
 - A serial number or other identification number
 - The source of funding for the property (including the FAIN)
 - Who holds title
 - The acquisition date
 - The cost of the property and percentage of Federal participation in the project costs
 - The location, use and condition of the property
 - Disposition data including the date of disposal and/or sale price

Record Retention Policy

- ▶ Federal government requires awardees to maintain their records for at least 3 years from the time of the Final FFR
 - ▶ Clinical Trial retention periods vary by sponsor and are identified in the contract
 - ▶ RF and SUNY require awardees to maintain records for 6 years
- 

Responsibilities beyond Closeout

- ▶ The closeout of a Federal award does not affect any of the following:
 - The right of the Federal awarding agency or pass-through entity to disallow costs and recover funds on the basis of a later audit or other review
 - The obligation of the non-Federal entity to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments.
 - Audit requirements
 - Property management and disposition requirements
 - Records retention

Roles and Responsibilities

- ▶ Office of Research Administration
 - Pre-Award Division
 - Process No Cost Extensions
 - Process Carryover Requests
 - Submit Final Progress Reports
 - Submit Final Invention Statements


Roles and Responsibilities

▶ Office of Research Administration

◦ Post-Award Division

- Review award for final expenditures
- Confirm IC is correct
- Closes all Purchase Orders
- Submit Internal Financial Report to RFC
- Notify Project Associates of any unobligated balances
 - NCEs
 - Carryover Requests

Roles and Responsibilities

- ▶ Research Foundation Central Office
 - Sets up “Active” and “On Hold” awards with Pre-Award campus approval
 - Sets up “At Risk” with Post-Award campus approval
 - Issues subcontracts with Pre-Award campus approval
 - Issues Award Abstracts to Pre- and Post-Award
 - Submits the Final Financial Report (FFR)
- 

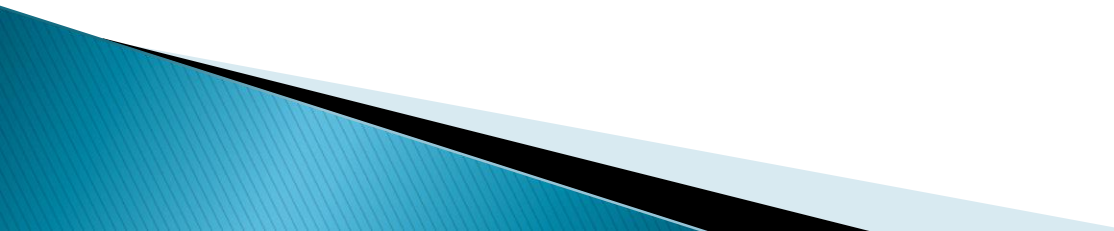
Beyond the closeout –

- ▶ What happens when a mistake is identified on the FFR?
 - Result of an audit finding
 - The Grant Manager will communicate with RF Central Office
 - RF Central office will contact the sponsor
 - Discovery of an error or you want to claim an additional amount for costs properly incurred before the project end date
 - The Grant Manager will assist in processing those expenditures
 - The Grant Manager will submit a revised internal financial report
 - RF Central Office will submit a revised Final expenditure FFR as promptly as possible


The Audit – Monitoring an Award

- ▶ NIH will continue to monitor an award
 - As long as NIH retains a financial interest in the project or activity
 - For the purpose of an Audit
 - Other Requirements that may continue after the award is administratively closed out
 - Programmatic in nature

Office of Inspector General (OIG)

- ▶ Protect the integrity of Department of Health & Human Services (HHS) programs
 - ▶ Protect the health and welfare of program beneficiaries
 - ▶ Resources are directed toward the oversight of Medicare and Medicaid
 - ▶ Oversight extends to programs under other HHS institutions, including the CDC, NIH, and the FDA
- 

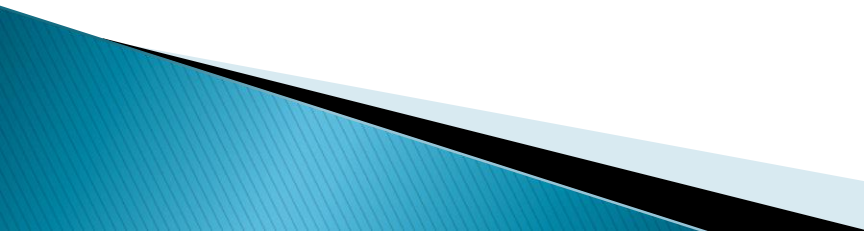
Office of Audit Services (OAS)

- ▶ Reports up to the OIG
 - ▶ Conducts independent audits of HHS programs and/or HHS grantees and contractors
 - ▶ Audits examine the performance of HHS programs and/or grantees in carrying out their responsibilities and provide independent assessments of HHS programs and operations
 - ▶ OAS conducts its work in accordance with Government Auditing Standards issued by the Comptroller General of the United States
 - The Single Audit Act Amendments of 1996
 - Applicable Office of Management and Budget circulars
 - Other legal, regulatory, and administrative requirements
- 

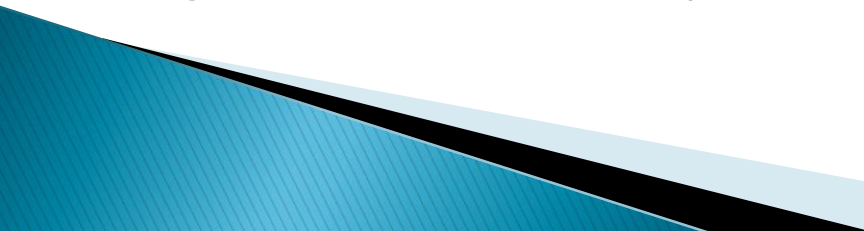
Single Audits (formerly A-133 audits)

- ▶ A non-Federal entity that expends \$750,000 or more on Federal awards during the fiscal year must have a single audit conducted for that year
- ▶ Audits for the Research Foundation for SUNY are performed after the end of each fiscal year by an outside audit firm
- ▶ Post Award division works with RF Central Office to provide documentation and justification
- ▶ If the Audit Report has Findings, a Corrective Action Plan must be established to strengthen or fix internal controls around the issue
- ▶ The Office of Management and Budget (OMB) has a Federal Audit Clearinghouse
- ▶ <https://harvester.census.gov/facweb/>

Common Audit Findings

- ▶ Lack of or incorrect Effort Reporting
 - Does not match the effort on application/award or progress report
 - ▶ Unallowable Costs
 - Costs are not in compliance with sponsored guidelines and OMB cost principles
 - ▶ Subrecipient Monitoring
 - Invoices lack proper documentation
 - CT sites lack programmatic monitoring
 - Progress Reports lack Sub-k programmatic progress
- 

Common Audit Findings

- ▶ Equipment Management
 - ▶ Late Reporting of Administrative and Programmatic Documents
 - Progress Reports
 - FFR
 - Closeout Documents
 - ▶ Journal Entries / Cost Transfers
- 

Summary of University Audits

- ▶ Summary of University Audits, Settlements and Investigations related to Federal Programs
- ▶ Identifies the audit issue, date, auditing agency and the finding
- ▶ <http://www.ncura.edu/Portals/11/NACCA16/09.05.2016%20Audit%20Summary.pdf>

Freedom of Information Act (FOIA)

- ▶ Requires the release of certain grant documents and records requested by members of the public, regardless of the intended use of the information
- ▶ Most sponsors contact the PD/PI and institution
 - Requests should go to Director, Pre-Award Division
 - PD/PI will have an opportunity to redact any proprietary information
 - Should be identified at the time of application