

Effort Reporting Overview



Background on Effort Certification

2 CFR 200 (Uniform Guidance) requires that KU have internal controls in place to ensure time expended on sponsored projects is certified.

KU applies Uniform Guidance requirements to all sponsored projects, regardless of the funding source. Therefore, effort must be certified for all individuals who receive salary support from a sponsored project or who expend effort on a sponsored project (even if they do not receive salary support from the sponsor).

Effort certification is the primary means of verifying that:

- Effort supported (paid) by the project has been performed as promised, and
- Effort expended in support of a project but not paid by the project (cost sharing) has been performed as promised.

What is Effort?

Effort is the portion of time spent on a given professional activity and expressed as a percentage of the total 100% professional activity for which an individual is employed by KU.

Important points:

- The government recognizes that it is a “reasonable estimate.”
- Total effort must equal 100% per effort card.
- Effort is not based on a standard (e.g., 40-hour) work week, instead based on whatever was worked.
- “100% Effort” considers all professional activities related to the individual’s appointment (teaching, research, service). Effort is expressed as a percentage distribution of total effort, and each percentage must reasonably agree with actual effort devoted to each activity in relation to the employee’s total effort.
- Effort does not include outside activities (e.g., external consulting, additional pay) or voluntary uncommitted cost share (work done on project that was not committed to sponsor)
- Encompassing both federally-assisted and all other compensated activities.

Why Is Compliance Important?

- A University recently paid \$20M in fines because of improper certification from DHHS
- Determinations at KU
 - Paper system is unwieldy for investigators and administrators, low compliance
 - Moving to electronic system for ease of certification completion as well as tracking of compliance for certifications
 - Certifiers will be able to see exactly what is needed and what is outstanding
 - Reports for Deans, Chairs, and Center Directors, as well as Effort Coordinators and Central Office

Effort Certification at KU

All individuals with effort committed to a sponsored project (both paid with sponsor funding and committed cost share) are required to have a completed effort report, per federal regulations and university policy.

KU is implementing eCRT[®] to ensure all certification can be completed electronically and that records of effort certification is available.

Effort Certification at KU

Electronic Certification Go-Live for Faculty, Staff and Graduate Student certifications for the effort period:

December 20, 2015-June 4, 2016 for Faculty and Staff

January 3, 2016-June 4, 2016 for Graduate Students

Effort Certification period will start July 3, 2016

System Capabilities

- Log in with KU Online ID anywhere you have internet access
- Certification reports will look similar to previous forms, for ease of use
- Ecrt will indicate any report that needs the certifier's review and approval

Changes in Effort Certification at KU

Who Certifies?

Effort reports must be certified by the **employee that performed the work** or the **award/project PI for graduate students**.

PIs are responsible for certifying their own effort and the effort of graduate students on their projects, as well as ensuring that faculty and staff appointed to their awards have certified during the certification period.

Faculty, Staff, and Graduate Students will all have twice annual certification periods of 60 calendar days.

Changes in Effort Certification at KU

What is Recertification?

After effort is certified, if an RFA is processed that exceeds 5% change (and \$100) per line, the changed effort will need to be recertification.

Certifiers will have 30 calendar days from the time the effort card is reopened by the Effort Coordinator to recertify effort.

Changes in Effort Certification at KU

What Happens if I Don't Certify During Certification/Recertification Period?

- Failure to certify in the 60 calendar-day effort certification period or recertify during the 30 calendar-day recertification period can result in
 - Pre-Award not submitting proposals for those who have not certified
 - Post Award not setting up awards (new, NCEs, continuations, etc.) for those who have not certified
- Emails will be sent to remind certifiers that they have outstanding effort tasks during the certification period
- SSC/Research Center Effort Coordinators and KU Office of Research will be monitoring certification and will reach out to those who are at risk of noncompliance

Effort Certification Responsibilities

Faculty and Staff Responsibilities

- Certify effort statement to accurately reflect effort during effort period
- Communicate significant effort changes over 5% (and \$100 or more) to their effort coordinator(s)
- Recertify if effort changes over 5% (and \$100 or more) are made after a statement has been certified

Additional PI Responsibilities

- Certify effort statements of graduate students to accurately reflect their effort during effort period
- Ensure other faculty and staff appointed to their sponsored projects certify within the (re)certification period(s)

Effort Certification Responsibilities

Effort Coordinators

(staff from SSCs and Research Centers)

- Review certification records before certification period
- Work with certifiers to understand the effort report
- Make changes as necessary, including Retroactive Funding Adjustments and assist with recertification

Effort Certification Responsibilities

Office of Research

- Answer questions from Effort Coordinators and Certifiers
- Develop and implement effort reporting policies and procedures, and educational programs to ensure knowledge of these policies and procedures
- Ensure that the effort system produces accurate effort statements in a timely manner
- Monitor system to ensure compliance
- Monitor the effort process for timely submission and report findings to departments