Welcome!
What is the OMB Uniform Guidance?

In 2013, the Federal Office of Management and Budget (OMB) issued final guidance on administrative requirements, cost principles and audit requirements for federal awards (which includes research grant awards).

The new Uniform Guidance will affect the daily administration at all institutions of higher education that conduct federally-supported research, including the University of Vermont.
More tantalizing details about the Uniform Guidance

Contents

Subpart A – Acronyms and Definitions
Subpart B – General Provisions
Subpart C – Pre-award Requirements & Contents of Federal Awards
Subpart D – Post Federal Award Requirements
Subpart E – Cost Principles
Subpart F – Audit Requirements
Appendices – I Funding Opportunities
   II Contract Provisions
   III Indirect Costs (F&A)
Landscape & interested players

- Office of Management & Budget (OMB)
  - Uniform Guidance

- Council on Financial Assistance Reform (COFAR)
  - Dissemination of information and clarification of guidance
  - Senior policy officials from OMB and nine other federal agencies

- Federal Agencies
  - Implementation of agency-level guidelines
  - NIH, NSF, DoD, etc.

- Institutions of Higher Ed/UVM
  - Policies
  - Procedures
  - Internal Controls
Still unknown at this point

Key Clarifications from OMB
• Technical corrections (with substantive changes?) (Dec 26)
• Timing impact on DS-2 and F&A rate negotiation process (CAS)
• More FAQs are likely

Federal Agency Implementation Plans
• Timing will likely be around December 22nd
• Agencies will likely accept entire Uniform Guidance
• Dual set of rules (existing awards, new awards)

OIG Interpretation of Guidance
• OIG’s implementation is at the “same place as Universities”
• Must vs. Should (required unless a good explanation is available)
• FAQs carry less weight than law, regulation, or term
• Costing standards and documentation are important
• Internals controls audits include both financial and technical auditors
UVM’S implementation strategy

1. Closely monitor the information released by the federal government and COGR (Council of Governmental Relations)

2. Attend meetings and conferences to find out what other institutions are doing

3. Form a Steering Committee to read through the documentation and guidance. The Steering Committee has representatives from:
   - Sponsored Project Administration
   - University Financial Services
   - Compliance & Audit Services

4. Partner with stakeholders to form subcommittees for implementing the Uniform Guidance
Implementation project objectives

1. Comply with the Uniform Guidance by the effective dates – policies updated, controls in place, systems updated, business processes changed

2. Communicate and train effectively to the University research community
Project scope

1. Determine the impact of the new regulations to existing UVM policy and process
2. Document current practice and internal control(s) in place, if any
3. Develop plans for bringing UVM policy and process in line with the new guidance, including but not limited to: policy revisions, training materials, and communication strategies
4. Implement above plans
Project organization

Project Sponsors
Richard Galbraith, VP for Research
Richard Cate, VP for Finance

Steering Committee
C. Burlingham, J. Gagnon – Co-Chairs
N. Brightman, N. Guillette, E. Heffner, R. Hunt, M. Meunier, S. Ramswami

Costing WG
M. Meunier
S. Ramawami
R. Feenan
E. Gagnon
J. Talcott

Effort WG
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Contract Analyst

Sub-Recipient WG
N. Brightman
N. Guillette
M. Whittle

Communications & Training WG
R. Hunt
R. Berteau
P. Blum
E. Stebbins-Wheelock
R. Tracy
Additional work outside the subcommittees

1. Steering Committee
   a) Metrics for the measurement of UG implementation

2. SPA
   a) Pre & post award changes

3. Cost Accounting Services
   a) Update/negotiate Cost Accounting Standard disclosure statement changes (DS-2)
   b) Assess impact on F&A rates and equipment standards
Timeline

Oct 9        Kick-off; Work Groups begin meeting
Nov 14       WG impact and gap assessments due
Nov-Dec      Steering Committee prioritizes any actions needed to be compliant by Dec 26
Dec 26       Uniform Guidance effective date
Jan 31       WG proposed implementation plans due
Mar 1        Begin implementation
June 30      Implementation complete
Work Group Charges
Effort Work Group

Key Issues:

• Effort compliance requirements
• Impact on Effort Management and Reporting Policy
• Definitions impact (IBS definition/Consistency, Reasonable Assurance)
• Standards of documentation
• Plan Confirmation
• IBS usage
• Payroll distribution
• Effort commitment tracking
• Certification impact
Costing Work Group

Key Issues:

• Existing internal controls
• Direct Charging of Administrative costs
• Computing devices charging (Primary vs. allocation)
• F&A on participant costs
• Utility costing impact on space inventory
• Costing policy and related procedures/forms
Benefits Rates Work Group

Key Issues:

• Terminal paid leave costing and charging practice
• Review/adjust benefit leave policies
Procurement Work Group

Key Issues:

- “Micro-purchases” between $3,000 and $25,000
- Conflict of Interest Statement and Policy revisions
- Sole Source purchases & justification requirements
- Procurement Policy revisions
- Small business, MWBE, Veteran owned vendor reporting

- Implementation Extension – 1 Year
  - Fiscal Year Start July 1, 2016 (FY17)
Sub-Recipient Work Group

Key Issues:

• Determining whether a collaborator is a subrecipient or a vendor
• Subaward requirements including standard data points in the agreement and a de minimis F&A rate
• Issuing fixed price subaward agreements
Communications & Training Work Group

Key Issues:

• Support communication needs of the steering committee and work groups to the broader campus audience
• Identify and suggest targeted communications and training to key groups
• Draft change management plan for recommendations approved for implementation
Next Steps

• Work Group meeting schedule TBD by each Work Group chair

• WG impact and gap assessments due Nov 14