

Roles & Responsibilities

Overview

The University is legally accountable to the sponsor as the official recipient of a grant, contract or cooperative agreement; however, the principal investigator/ project director (PI), acting through the department/school/college, is responsible for the proper fiscal management and conduct of the project. To assist the faculty member in this very important responsibility, the University provides supporting administrative services and has established procedures to help meet both sponsor and University administrative requirements. The University is, ultimately, legally and financially responsible and accountable to the sponsor for the performance of the activity funded and the proper use of funds. However, without the full cooperation and vigilance of the PI, the department, and the college the University would fail in its stewardship role. In the truest sense, therefore, the sponsored programs process is a joint effort between the PI, the department, the college and the University. Each must do their part well in order to achieve success.

The offices of Sponsored Programs and Grants Accounting work cooperatively with the PI and the sponsoring department in the administration of funded projects. They will assist in structuring and implementing operating procedures to meet program administration obligations, but they cannot be responsible for day-to-day administrative tasks for individual programs. Principal investigators/project directors are ultimately responsible for project management.

Grants Accounting

Grants Accounting is a unit of the Controller's Office and oversees the accounting and financial management of grants and contracts for all eight Kent State campuses.

Grants Accounting Responsibilities

- Create, maintain, and terminate sponsored project indexes/funds in Banner
- Communicates index/fund numbers to the PI and others as appropriate
- Review grant expenditures to ensure they are budgeted, within the grant period, and allowable
 - Purchase Orders
 - Check Requests
 - P-card Reconciliation allocations
 - Expense Reimbursements
 - Workflows (cost transfer, salary redistribution, and detail code for fee waivers)
 - Sub-recipient invoices
- Process journal entries
 - Cost Transfers (Salary and Non-Salary)
 - Budget Entries
 - Year-end Indirect Cost allocation
- Prepare and submit to the sponsoring agency
 - Invoices
 - Financial Reports

- Return of unused funds
- Manage the collection of sponsored project funds
 - Draw down Letter of Credit funds
 - Monitor Grant Accounts Receivable for timely payment of invoices
 - Inform PI and others as appropriate of payment problems
- Monitor project funds and notify PI and others as appropriate when a problem exists, such as
 - Budget line overspent beyond allowable limit
 - Project deficit
 - Failure to meet Cost Share obligations
 - Unexpended Program Income funds
- Oversee the Effort Reporting function
- Sub-recipient Monitoring
 - Verify Sub-recipient Certification of Single Audit Reports
 - Request and review supporting documentation for invoices based on Risk Assessment
 - Perform periodic financial desk reviews as needed
 - Elevate Risk Assessment level when necessary
- Share responsibility with Sponsored Programs to formulate, implement, and interpret policies and procedures relating to sponsored projects.
- Assist with
 - Development and negotiation of the Facilities & Administrative Rate Agreement
 - Audits (government, sponsoring agency, and the annual external audit of the university)
 - Preparation of various institutional reports and surveys

Grant Accountants cannot:

- Sign agreements on behalf of Kent State University including but not limited to grants, contracts, cooperative agreements, memoranda of understanding, subawards, and subcontracts
- Report grant financial information not recorded in Banner
- Initiate purchases or hire personnel for grants in their portfolios
- Initiate cost transfers (salary or non-salary) for grants in their portfolios

Sponsored Programs

Sponsored Programs is a unit of Research and Sponsored Programs and assists the PI with the implementation and management of the funded project. The staff serves as a resource for guidance on all aspects of administration of funded projects.

Sponsored Programs Responsibilities

- Review, approve, and submit proposals on behalf of Kent State University PI
- Signs agreements on behalf of Kent State University including but not limited to grants, contracts, cooperative agreements, memoranda of understanding, subawards, and subcontracts
 - Obtain General Counsel review and approval
 - Negotiate agreements with sponsors
- Provide liaison with sponsors throughout the life of the project

- Administer the Organizational Prior Approval System as delegated by Federal Expanded Authorities to the university including grantee-approved no cost extensions and budget revisions
- Provide guidance with administrative issues that may arise including change in level of effort of key personnel, change in budget or change in scope of work that may require sponsor approval
- Process requests to sponsors for projected changes/ modifications (i.e. budget revisions, no cost extensions, key personnel changes, carryover of funds)
- Guide PIs in interpretation or clarification of federal regulations, funding agency requirements, award terms, and university policies. Stays abreast of changes in federal regulations and communicates updates to the university community.
- Initiate paperwork to establish a sponsored project fund/ index account for the project
- Develop the project spending plan that allocates the approved budget to University expenditure accounts and serves as the budget for the sponsored project fund/index
- Provide guidance on appointment forms for employees supported by sponsored projects
- Provide information on copyright and patent procedures, export control, reporting requirements and closeout procedures
- Complete intellectual property and fixed asset reporting
- Reviews investigator certifications and identifies potential financial conflict of interest. Identifies the need for and initiates development of investigator Conflict of Interest management plans.
- Prepares and administers subcontracts and subawards
- Collaborate with Foundation Relations in Institutional Advancement on sponsored project funding directed to the Kent State University Foundation

Sponsored Programs cannot:

- Report financial information without the approval/consent of Grants Accounting
- Initiate purchases or hire personnel for grants
- Initiate cost transfers (salary or non-salary) for grants
- Approve project changes without appropriate justification and approvals as required

PI/Department/School/College

Sponsored projects are an important financial resource. The department head must monitor funded programs. Some Departments share responsibilities with their School and/or College depending on how the unit is structured. Ultimately, the home Department is responsible for project deficits and audit disallowances.

The PI, Department, School, and College share the following responsibilities

- Understand and provide training to others as needed
 - Banner and related financial reports
 - Concepts of Indirect Costs, Cost Share, and Program Income
 - University policies and procedures
 - Communicate changes to the PI and others as appropriate
- Have a basic working knowledge of
 - 2 CFR 200 / Uniform Guidance (federal regulations governing sponsored projects)

- Allowable vs unallowable expenses
- Concepts of cost share, indirect costs, and program income
- Specific requirements of the agreement, including any Special Terms and Conditions of the award
- Grants Management manual sections
- Take prompt action on all requests and workflows pending review/approval
 - Verify expenditures occurred within the project period
 - Ensure expenditures are allowable and conform to the Spending Plan issued by Sponsored Programs
 - Confirm project funds are available to cover the expense

Additionally, Departments are expected to assist the PI with day-to-day administrative responsibilities

- Initiate workflows, purchases and transfers as directed by the PI
 - Ensure expenditures conform to university, sponsor, and federal guidelines
 - Verify expenditures are within budget as defined by the official Spending Plan
 - Allocate expenditures using the appropriate index, account, and commodity codes
 - Obtain PI approval of all expenses when approval is not automatically captured
- Expedite the turnaround of time critical requests
 - Respond quickly to requests from Grants Accounting
 - Promptly return Subrecipient invoices and Effort Certifications
- Monitor all project indexes and reconcile expenditures posted in Banner monthly
 - Verify that cost sharing commitments are met and documented appropriately
 - Resolve errors/omissions within 90 days
 - Calculate expenditure projections as needed
- Maintain organized records for audit purposes
 - Keep original invoices/receipts for travel and P-card expenditures (see Retention Policy)
 - Document PI approval of all expenses when approval is not automatically captured

Principal Investigator Responsibilities

The Principal Investigator must be a continuing full-time faculty or staff person. They have primary responsibility for the technical success of the project while complying with the financial and administrative policies/regulations associated with the award. Administrative staff may be available to assist with the management of project funds, but ultimately, this responsibility rests with the Principal Investigator.

Principal Investigators are expected to

- Carry out the project as outlined in the proposal using the highest ethical standards
- Comply with all applicable internal and external policies, procedures, and guidelines
- Understand the terms and conditions of the award, including any special or unusual conditions
- Submit all programmatic reports required by the agency in a timely manner.
- Recruit and hire personnel following university policies including Affirmative Action
- Direct the work of all personnel, including students
- Adhere to internal and external policies and regulations concerning

- human/animal subjects
- hazardous materials, radioactive materials, and recumbent DNA
- export controls
- conflict of interest
- intellectual property

General financial responsibilities include

- Authorize all expenditures allocated to project index(s)
- Attest expenditures are allowable, reasonable, and necessary to accomplish project goals
- Ensure expenditures are within budget and initiate budget revisions when needed
- Monitor expenses to project index(es) monthly using Banner and initiate corrective action for all errors, omissions, and deficits promptly
- Certify Effort Reports and ensure all personnel charged to program index(es) worked on the project and that salary/ wages paid are reasonable in relation to the work performed
- Review subrecipient invoices prior to authorizing payment to ensure
 - Acceptable level of progress according to the scope of work
 - All reports and deliverables due have been received
- Cooperate with Grants Accounting to reduce audit risks
 - Respond promptly to inquiries
 - Provide feedback on final invoices and/or financial reports in a timely manner

PI's, Departments, Schools, and Colleges cannot:

- Sign agreements on behalf of Kent State University including but not limited to grants, contracts, cooperative agreements, memoranda of understanding, subawards, and subcontracts
- Use project funds to cover expenses for any other project (even temporarily) – Doing this is considered fraud and investigators can be held personally liable for misappropriated funds
- Spend more than the amount budgeted for the project
- Spend or encumber funds beyond the project end date
- Report financial information without the approval/consent of Grants Accounting

Office of Internal Audit

The Office of Internal Audit exists to serve as an independent appraisal unit. As a service to management, the department examines and evaluates Kent State University's activities with the goal of improving the efficiency and effectiveness of these activities. The office also serves as the liaison between the University and the University's independent public accountant.

Internal Audit Responsibilities

- Determines the reliability and integrity of information; (i.e., evaluating the internal control systems and the integrity of financial and operating information produced by those systems)
- Determines whether compliance exists with policies, procedures, laws, and regulations
- Determines if assets are safeguarded and verify the existence of those assets
- Appraises the economy and efficiency of resource utilization (monetary and manpower)

- Reviews operations or programs for consistency with established management goals and objectives
- Assists members of our organization in the effective and successful performance of their responsibilities by providing them with analyses, appraisals, recommendations, and other pertinent information concerning the activities being reviewed.