Fiscal Post Award Roles and Responsibilities

Guide for understanding post award administrative roles and responsibilities at the University of Missouri
April 10, 2008
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Project Background
The University of Missouri hired Huron Consulting Group to evaluate post-award administration throughout its entire System of four institutions. This review included discussions with System leadership, Research Officers, campus post award accountants, fiscal officers and faculty.

The resulting report identified over 25 strategic and tactical opportunities to improve post-award administration support services. These solutions are achievable – some rapidly and some over a longer timeframe – if these are deemed to be priority changes for the University of Missouri and that is evidenced through the commitment of resources to achieve the desired outcomes.
Huron’s recommendations were further sorted by suggested priority for implementation. Priority 1 recommendations are shown below:

<table>
<thead>
<tr>
<th>Organizational Structure</th>
<th>Perform a detailed <strong>roles and responsibilities</strong> analysis of post-award research administration business processes.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policies and Business/Compliance Processes</td>
<td><strong>Develop, complete or update policies and procedures</strong> for post-award administration business processes.</td>
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<tr>
<td>Performance Measurement</td>
<td>Develop and implement a <strong>performance measurement system</strong> that is aligned with the University of Missouri’s vision and goals.</td>
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<tr>
<td>Technology</td>
<td>Develop a <strong>technology strategy</strong> for post-award research administration that moves the University of Missouri further down the path of embracing more effective electronic research administration.</td>
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<tr>
<td>People</td>
<td>Develop and implement a formal research <strong>education program for faculty, departmental and central research administrators</strong>.</td>
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</table>
Creating a shared understanding of Roles and Responsibilities is of key importance to better define Post Award fiscal operations. Huron Consulting Group was hired to undertake this initiative in November 2007. Specific objectives of the project were to:

- Clearly define the responsibilities for Post Award Fiscal administration as desired for future operations.
- Better define the interrelationships of key parties for completing tasks
  - System leadership as compared to campus leadership
  - Pre-award management as compared to post-award management
  - PIs and their administrators as compared to central post-award management
- Communicate the results of this project to key stakeholders
Determining Roles and Responsibilities

Determining shared roles and responsibilities across the University of Missouri’s multi-campus system required the input of many key stakeholders

• Central post award administrators at each campus contributed input to create the initial draft of roles and responsibilities

• Research faculty, unit administrators, pre award administrators, deans, chairs, directors and System administrators provided perspective unique to their positions.

• A leadership group, consisting of the Controller, the Assistant Controller, the Director of Financial Compliance Training, the Vice President for Research and Economic Development and the Vice President for Finance and Administration provided guidance to and approval of the completed matrix.
Explanation of Roles and Responsibilities
High Level Roles and Responsibilities: Central Post Award Administration

As a result of meetings with campus post award leadership, System level oversight and other key stakeholders, the following determinations have been established for central management.

• The Assistant Controller and his staff will provide **financial compliance oversight**

• The Assistant Controller will **consult with the Research Officers** at each campus in the development of policies and procedures and will follow-up with Research Officers regarding any compliance issues and related process improvement plans.

• Research Officers at each of the four campuses will provide **operational oversight** of the post award function.

• The Vice President for Finance and Administration, the Vice President for Research and Economic Development and the Controller will make **final decisions regarding differences** between the Research Officers and the Assistant Controller regarding the execution of policies and procedures.

• In general, Post Award Offices on each campus will have primary responsibility for completing most **campus-level post award procedural or “day to day” tasks**.
High Level Roles and Responsibilities: Dean/Chair/Director

The Dean/Chair/Director is broadly defined in this matrix, but generally refers to the leadership of individual Schools/Division/Department/Centers (units).

For the purposes of this matrix, Deans/Chairs/Directors are responsible for:

- All post award administrative activities that impact an entire unit, such as distribution and collection of EVRs, cost sharing practices, clearing deficit balances and unit level auditing.

- Knowing and adhering to the specific limitations and restrictions of the sponsor and of the award documents.

- Knowing and adhering to all administrative and financial compliance requirements of sponsors, regulators, and the University.

Unit level tasks may (and in most cases should) be delegated to administrators, but ultimate responsibility and accountability for management will remain with these positions of leadership.
High Level Roles and Responsibilities: Principal Investigator

The University of Missouri assigns primary responsibility for fiscal management to the principal investigator: This assignment is in the spirit of both federal regulations and individual federal sponsor guidelines.

As defined in current System policies, PIs are responsible for:

– All expenditures made against a sponsored project.

– Knowing and adhering to the specific limitations and restrictions of the sponsor and of the award documents.

– Knowing and adhering to all administrative and financial compliance requirements of sponsors, regulators, and the University.

 Tasks may (and in most cases should) be delegated to administrators, but ultimate responsibility and accountability for management will remain with the PI.
High Level Roles and Responsibilities: Unit Administrator

The unit administrator is broadly defined in this matrix, but generally refers to the post award administrators assigned to individual Schools/Division/Department/Centers (units).

For the purposes of this matrix, Unit Administrators are responsible for:

– Providing support to Deans/Chairs/Directors to assist in the functioning of the unit.
– Providing support to Principal Investigators to assist the administration of awards
– Executing tasks as explicitly assigned
– Knowing and adhering to all administrative and financial compliance requirements of sponsors, regulators, and the University.
In order to provide structure to the shared understanding of detailed roles and responsibilities, UM adopted a matrix interface. The resulting roles and responsibilities matrix is designed to describe how individual responsibilities are divided among various roles. Interpreting this matrix depends on understanding several factors:

- All functional areas included in the matrix are considered to be associated with post award administration and are thus subject to financial compliance oversight by the Assistant Controller’s Office. The Assistant Controller’s Office provides financial compliance oversight to all post award administration for the University of Missouri System.

- The matrix is intended to provide a standard for post award administration across the UM System. Where significant differences exist, these are noted in the matrix.

- Execution of any of the tasks identified in the matrix may be delegated, but ultimate accountability for completion of the tasks belongs to the assigned position.

- Many informal roles may exist that are not explicitly displayed on the matrix.

The roles and responsibilities matrix is a living document. Assigned roles and responsibilities may change over time based on changes in policies, procedures or shared understanding.
Definition of Roles and Responsibilities

For purposes of the matrix:

A **role** is an individual, unit or function that executes a set of responsibilities or oversight in post award administration.

A **responsibility** is a post award action to be undertaken for purposes of processing financial transactions, providing award stewardship or achieving institutional compliance. Within the matrix, responsibilities are generally divided into two types:

- Strategic responsibilities: General directives for oversight, management and compliance. These strategic areas may have multiple Primary responsibilities due to their broad level of application.

- Task level responsibilities: Individual tasks related to post award administration.
The desired outcome of the Roles and Responsibilities initiative is to better define post award administration for all those involved.

The relationships established through this initiative have been defined as the following responsibility types:

P = PRIMARY: Responsible for completing a task or accountable to ensure task is complete

S = SUPPORT: Provide support for task execution to the Primary role as delegated, although Primary will retain ultimate responsibility for proper completion

I = INPUT: Provides input or advises

O = OPERATIONAL OVERSIGHT: Executes policies and procedures

C = FINANCIAL COMPLIANCE OVERSIGHT: Creates System-wide policies and procedures in collaboration with the campuses, monitors for compliance, collaborates with management to create remediation plans
## Definition of Roles

### Final role definitions:

<table>
<thead>
<tr>
<th>Role</th>
<th>Description</th>
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<tbody>
<tr>
<td>PI</td>
<td>Principal Investigator of an individual award. This also encompasses responsibilities for Co-PIs as delegated by the PI.</td>
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<tr>
<td>Unit Admin</td>
<td>Fiscal administration at the Division, Department or Center level, ranging from fiscal officers to research administrative assistants.</td>
</tr>
<tr>
<td>Dean/Chair/Director</td>
<td>Faculty leadership at the unit level.</td>
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<tr>
<td>Pre Award Unit</td>
<td>Individuals responsible for completing Pre Award functions.</td>
</tr>
<tr>
<td>Post Award Unit</td>
<td>Individuals responsible for completing Post Award functions.</td>
</tr>
<tr>
<td>Research Officer</td>
<td>Vice Provosts for Research at Missouri S&amp;T, UMKC and UMSL and Vice Chancellor for Research at UMC. This role may also encompass delegated positions of central leadership, i.e. Director of the Office of Sponsored Programs Administration at UMC.</td>
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<tr>
<td>Assistant Controller’s Office</td>
<td>The Assistant Controller and associated staff.</td>
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<tr>
<td>Financial Information Systems</td>
<td>Functional support and guidance for the PeopleSoft Grants module.</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>Internal Audit Department - Internal Audit will remain independent of management and not act on their behalf (i.e. Internal Audit will not be responsible for creating, defining or executing policies and procedures).</td>
</tr>
<tr>
<td>Other</td>
<td>Other roles as noted, e.g. Vice President for Finance and Administration, Vice President for Research and Economic Development, Controller, etc.</td>
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</table>
Post Award Functional Areas Covered

The following sections are included in the matrix:

- Research Administration and Policy Development
- Fiscal Compliance
- Fiscal Operations/Compliance Training
- Human Resources
- Schedule of Expenditures of Federal Awards (SEFA preparation)
- Award Setup
- Subawards
- Subrecipient Monitoring
- Direct Charging and Budget Management
- Cost Sharing
- Cost Transfers
- Labor Distribution and Effort Reporting
- Invoicing
- Letter of Credit Draws
- A/R Management
- Financial and Management Reporting
- Program Income
- Deficit Spending
- Capital Asset Management
- Closeouts
- Specialized Service Facilities
- Financial Information Systems
- Audits (Internal, Subrecipient A-133, A-133, External Agency)
After finalizing these changes, the next steps will be to implement.

- Communicate matrix to a wider extent, highlighting key themes
  - Campus forums, targeted group meetings, mass communication of selected key themes
  - Training initiatives
  - Accessibility on Controller’s Office website

- Re-evaluate specific processes, using roles and responsibilities as a guide
  - Award setup
  - EVRs
  - Cost Transfer process and compliance
  - Auditing protocols

- Incorporate roles into current ongoing initiatives
  - Technology strategy
  - Post award training

- Periodically revisit these roles and responsibilities to determine if they best describe the current environment. This matrix will be a living document.
Appendix A:
Roles and Responsibilities
Summaries
POST AWARD ADMINISTRATION ROLES AND RESPONSIBILITIES SUMMARY

Overview

The purpose of this ongoing roles and responsibilities initiative is to better determine how post award administration should function at the University of Missouri. Specific goals include: defining System-wide oversight for post award administration; defining the relationship between the Assistant Controller at the System and the campus research administration function; and establishing clear expectations for faculty members in the administration of their awards. The development of the post award functional summaries as well as the detailed matrix will enable the University of Missouri to define these roles and responsibilities at a high level for general direction and also at a more detailed level to help better define critical task-specific interpretations.

For the purposes of this matrix, roles are defined as the individual, unit or function that executes a set of responsibilities or oversight in post award administration. Responsibilities are defined as post award actions to be undertaken for purposes of processing financial transactions, providing award stewardship or achieving institutional compliance.

The relationships established through this initiative have been defined as the following responsibility types:

P = PRIMARY: Responsible for completing a task or accountable to ensure task is complete
S = SUPPORT: Provide support responsibility for task execution to the Primary role as delegated, although Primary will retain ultimate responsibility for proper completion
I = INPUT: Provides input to those taking action
O = OPERATIONAL OVERSIGHT: Executes policies and procedures
C = FINANCIAL COMPLIANCE OVERSIGHT: Creates System-wide policies and procedures in collaboration with the campuses, monitors for compliance, collaborates with management to create remediation plans

These designations are used throughout this summary, and to a greater extent in the matrix, to better delineate how individuals will work together to complete various tasks. These designations indicate formal roles, but informal roles may also exist that are not explicitly referenced in the matrix.

The Assistant Controller and his staff will provide compliance oversight, i.e. establishing System-wide post award policies and process frameworks and monitoring compliance on an ongoing basis. The Assistant Controller will consult with the Research Officers at each campus in the development of policies and procedures and will follow-up with Research Officers regarding any compliance issues and related process improvement plans. Research Officers at each of the four campuses will provide operational oversight of the post award function. They will be responsible for executing policies and procedures, directing and overseeing post award tasks and addressing compliance concerns presented by the Assistant Controller. The Vice President for Finance and Administration, the Vice President for Research and Economic Development and the Controller will make final decisions regarding differences between the Research Officers and the Assistant Controller regarding the execution of policies and procedures.

In general, Post Award Offices on each campus will have primary responsibility for completing most campus-level post award procedural or “day to day” tasks. The sponsored programs post award function at the campus level will have a dotted line reporting relationship to Joe Sanning, Assistant Controller, and a solid line reporting relationship to the Research Officers. At the local level, Deans, Department Chairs and Directors will have the responsibility for oversight of post award operations for the unit. PIs will have primary responsibility for both the programmatic and fiscal management of their awards, although they may delegate completion of these tasks to their Unit Administrators or Fiscal Officers.
Post Award Functional Area Summaries

The following summaries describe post award administrative roles and responsibilities in greater detail for twenty-three functional areas at the University of Missouri. These areas are examined in even greater detail in the Post Award Roles and Responsibilities Matrix.

Research Administration Policy Development

The Assistant Controller's Office will provide compliance oversight to the post award function, will collaborate with the campuses to develop standard post award policies and procedures for the System and will monitor the effectiveness of implemented procedures. The Research Officers on each campus will be responsible for collaborating with the Assistant Controller in the development of policies and procedures and will interpret and implement these policies and procedures at a campus level. The Vice President for Finance and Administration (VPFA), the Vice President for Research and Economic Development (VPRED) and the Controller will work as a team to settle any differences between the Research Officers and the Assistant Controller on the development and execution of policies and procedures.

Fiscal Compliance

The Assistant Controller's Office will have the primary responsibility for oversight of fiscal compliance at the University of Missouri. This position will develop and administer an overall fiscal compliance program for the entire University, with an ongoing focus on the highest areas of risk. As part of this program, the Assistant Controller's Office will collaborate with campuses to establish areas of emphasis. The Research Officers on each campus will have the primary responsibility for implementing procedures to meet compliance requirements and will serve an advisory role in building and maintaining a comprehensive research compliance program.

Fiscal Operations/Compliance Training

The Director of Financial Compliance Training (DFCT) will be responsible for the development of research training initiatives for the University of Missouri in collaboration with the Assistant Controller and Research Officers. The Assistant Controller's Office will be responsible for providing input and content knowledge to the training program, ensuring modifications the training program to reflect current compliance requirements and collaborating with Research Officers to determine required Fiscal Operations/Compliance training courses for PIs and other positions that operate in a research capacity. Research Officers will be responsible for the scheduling, registration and management of other administrative aspects of training initiatives on each campus and will collaborate with the Assistant Controller to determine required training courses.

Human Resources

The Assistant Controller will provide input during the appointment or termination of post award accountants at the campus level. Research Officers on each campus will have the primary responsibility for approving these appointments and terminations.

Schedule of Expenditures of Federal Awards (SEFA preparation)

The Assistant Controller's Office will monitor SEFA preparation to ensure compliance and consistency in reporting across the System and will produce the SEFA schedule. Research Officers will have operational oversight for all SEFA preparation processes. Post Award units will be responsible for entering CFDA numbers and assigning the appropriate clusters during award setup. PIs will provide input regarding nature of the award at the proposal stage.

Award Setup

Award setup involves coordination of both pre and post award functions. The pre award function at each campus will have primary responsibility for all award setup tasks before account setup in the PeopleSoft system, e.g. proposal preparation and gathering IRB approvals. The post award function will have primary responsibility for all award setup tasks starting with and following account setup in PeopleSoft. It is important to note that some or all of the post award function may actually be performed by Pre Award units, but will still be subject to post award oversight by the campus and System. Research Officers will provide
operational oversight for this entire process. The Assistant Controller's Office will provide compliance oversight for the post award function, which will also include CFDA entry and cluster assignment for the SEFA. PIs will be responsible for the management of their individual awards and will facilitate all requests of Pre and Post Award units in a timely manner.

Subawards
The Assistant Controller's Office will provide compliance oversight to the subawarding process. Research Officers will provide the primary oversight of the subawarding process. Completion of the subawarding process will mainly occur through the efforts of the faculty, their unit administrators and the pre award unit on each campus.

Subrecipient Monitoring
Subrecipient monitoring processes will include both a campus and a System-wide component. The Assistant Controller's Office will conduct ongoing subrecipient monitoring processes at the System level and will provide compliance oversight to the entire process. Research Officers will be responsible for the operational oversight of all subrecipient monitoring efforts at the campus level. Research Officers will also make the final determination on whether to continue to do business with a subrecipient.

Direct Charging and Budget Management
The Assistant Controller's Office will establish policies and procedures for direct charging and budget management in collaboration with the campuses and will be responsible for compliance oversight of these functions. Research Officers will have primary responsibility for operational oversight of direct charging and budget management processes. Post Award units on each campus will have responsibility for providing guidance regarding federal regulations. PIs will have responsibility for direct charging proper expenditures to their award budgets and maintaining project level oversight for individual award budgets. PIs may delegate these tasks, but will retain ultimate responsibility for ensuring that charges adhere to A-21 and award standards.

Cost Sharing
The Assistant Controller's Office will establish System-wide policies and processes in collaboration with the campuses and will monitor cost sharing processes for compliance. Research Officers will have primary responsibility for overseeing the cost sharing process on each campus. Deans/Chairs/Directors will be responsible for providing funding sources for cost sharing with input from the PIs. Post Award Units on each campus will set up cost sharing accounts during the account setup process and will report cost sharing on sponsored awards. PIs will be responsible for following sponsors' requirements for cost sharing. Unit administrators will be responsible for documenting cost sharing efforts.

Cost Transfers
In collaboration with Research Officers, the Assistant Controller's Office will be responsible for setting policies, procedures and training for cost transfers and will conduct System-wide monitoring of cost transfers. The Research Officer at each campus will have primary operational oversight of cost transfers. Research Officers will directly review and approve any payroll cost transfers older than 60 days. They will also oversee the review of other cost transfers, which will be performed by the Post Award unit on each campus. The Post Award unit will also generate and approve any recertified EVRs resulting from cost transfers. Deans/Chairs/Directors of each unit will also be responsible for reviewing and approving samples of cost transfers and recertified EVRs. PIs will be responsible for the initiation and proper usage of cost transfers on individual awards.

Labor Distribution and Effort Reporting
In collaboration with Research Officers, the Assistant Controller will establish System-wide policies, procedures and tools for effort reporting and will be the main position of compliance oversight. The Assistant Controller's Office will also have the primary responsibility for creating and distributing effort reports to each campus. Research Officers will be responsible for operational oversight of the distribution, collection and review of Effort Verification Reports (EVRs) on each campus and for facilitating interactions with the faculty and unit administrators when necessary. Effort Reporting processes and compliance will be
managed by Post Award units at the campus level. Deans, Chairs or Directors will have the primary responsibility for tracking down delinquent EVRs for their unit and ensuring review for accuracy and completeness. At the unit level, faculty will be responsible for determining salary distributions on their projects, completing effort reports accurately and on a timely basis and accepting accountability for their commitments. Although they may delegate tasks to administrators, PIs will retain the ultimate responsibility for proper effort report completion for individuals on their projects and themselves.

Invoicing
The Assistant Controller's Office, in collaboration with the campuses, will develop and disseminate System-wide invoicing policies and procedures. Research Officers will be responsible for the operational oversight for the invoicing process on each campus. The Financial Information Systems staff in the Controller’s office will create proforma invoices in the PeopleSoft System. Post Award units will prepare and send the invoices based on sponsor requirements and will verify invoice amounts against the General Ledger. PIs will be responsible for ensuring that invoices include charges that are reasonable, allowable, allocable and consistently treated.

Letter of Credit Draws
The Assistant Controller's Office will be responsible for performing Letter of Credit (LOC) draws. When necessary, Post Award units will assist in verifying the accuracy of large amounts.

A/R Management
The Assistant Controller's Office will be responsible for creating System-wide A/R management policies and procedures in collaboration with the campuses and creating Dunning Letters for the campuses. Research Officers are responsible for the operational oversight of the A/R management process on each campus. Post Award units will be responsible for ongoing management of A/R balances.

Financial and Management Reporting
The Assistant Controller's Office will oversee System-wide financial reporting functions and will provide oversight for the development of System-wide reports. Research Officers will perform operational oversight of all financial reporting functions at the campus level. Principal Investigators and their administrators will be responsible for performing financial monitoring of their award accounts. As necessary, they may make inquiries to their respective Post Award units for additional information. Post Award units on each campus will be responsible for providing timely and accurate financial information/reports to PIs on request and will be responsible for the submission of external financial reports to sponsors. Post Award units may also work with the Financial Information Systems staff to perform specific information requests of the PeopleSoft Grants System.

Program Income
The Assistant Controller's Office will establish System-wide policies and procedures for the management of program income in collaboration with the campuses and will monitor compliance for this function. Research Officers on each campus will provide operational oversight to the management of program income. Post Award units on each campus will be responsible for working with the PI and unit level resources to manage program income, will monitor the receipt of program income and will prepare and send reports of program income to sponsors. PIs for each award will be responsible for identifying the use and reportability of program income on their awards.

Deficit Spending
The Assistant Controller's Office will create deficit spending policies in collaboration with the campuses and will provide compliance oversight. Research Officers will be responsible for operational oversight of deficit spending. Campus Post Award units will be responsible for reviewing all projects for overdrafts and informing PIs. Deans/Chairs/Directors will be responsible for ensuring deficit balances are resolved in a timely manner. PIs will be responsible for clearing accounts that have been overspent. As part of their operational oversight, Research Officers will review and approve these resolutions.
Capital Asset Management

The Office of Procurement is responsible for providing support to PIs for the purchasing of sponsored assets. This office will have primary responsibility for approving purchases and for tracking sponsored assets throughout their useful lives. Research Officers, the Assistant Controller's Office and Post Award management will provide guidance regarding the allowability of proposed purchases. PIs will be responsible for initiating purchases, purchasing the sponsored assets and ensuring that all purchases are compliant with the allotted award budget and requirements of the award.

Closeouts

The Assistant Controller's Office will establish System-wide policies and procedures for closeouts in collaboration with the campuses and will have primary compliance oversight for closeout procedures across campuses. Research Officers will provide operational oversight of the closeout process at each campus. The closeout process will be performed by individual Post Award units. The PI will be responsible for submitting the appropriate technical reports and to work with campus Post Award units to close out awards in a timely manner.

Specialized Service Facilities

The Assistant Controller's Office will provide a compliance oversight role in the establishment and management of specialized service facilities and will provide A-21 guidance to the System. Research Officers on each campus will have primary responsibility for establishing, monitoring and closing specialized service facilities. Post Award management will assist with this function as delegated by the Research Officers.

Financial Information Systems

Financial Information Services will have primary responsibility for providing operational system infrastructure for the entire System, including implementations, upgrades and support. The Information Technology department will be responsible for implementing technical changes in collaboration with Financial Information Services. The Assistant Controller and Research Officers will share primary responsibility to develop strategy for enterprise research administration technology and to collaborate to drive efficiency into post award business processes.

Audits

Roles will vary based on the nature of audits. For internal audits, the Vice President for Finance and Administration and the Controller are responsible for setting the direction of the audits based on potential post award compliance risks. Additionally, the Vice President for Finance and Administration will be responsible for providing input to assist in the development of corrective action plans and communicating the results of the reviews to University leadership. The Assistant Controller will be responsible for providing input to assist in informing these areas of focus, assisting the development of internal audit work plans, for internally communicating audit results and for determining improvement plans. The Internal Audit department will have primary responsibility for conducting these audits, providing the recommended corrective action plans and communicating the results to University leadership. Research Officers will provide input to Internal Audit during the audit, will provide operational oversight to the Post Award unit, will provide input to the Assistant Controller on the development of appropriate improvement plans and will determine the appropriate responses for incidents of non-compliance at the campus. Post award units and the Deans/Chair/Director will provide documentation needed for the audit and input during the audit.

The Assistant Controller and his staff will have the primary responsibility for conducting reviews of subrecipient's A-133 audits, with input from Research Officers. Research Officers will make the final determination of whether to continue doing business with a subrecipient.

The Assistant Controller's Office will have primary responsibility for managing the University of Missouri's A-133 audit process. This management role will include the compliance oversight of data preparation by each campus and the preparation of additional data as necessary. The Assistant Controller will also be the primary point of contact for the A-133 auditors. The Vice President for Finance and Administration and the Controller will provide operational oversight during the audit. The Research Officers will provide operational oversight to the Post Award unit during the preparation of documentation. The Post Award unit will prepare documentation needed for the audit in coordination with the units.
For external agency audits, the Vice President for Finance and Administration and General Counsel will work with the Research Officers to assign an internal management role on a case by case basis. The assigned internal management role will be responsible for arranging visits, managing data gathering, serving as the primary point of contact with external agencies and responding to audit findings. For post award fiscal compliance audits, this assigned individual may often be the Assistant Controller. At a minimum, the Assistant Controller should be involved in entry and exit meetings for all external agency audits. The Post Award units will be responsible for the preparation of audit documentation with operational oversight by the Research Officers and compliance oversight by the assigned internal management role. Unit administrators will gather and prepare audit data at the project level.
Appendix B: Roles and Responsibilities Matrix
**University of Missouri**

### POST AWARD
**ROLES AND RESPONSIBILITIES MATRIX**

The Assistant Controller’s Office will provide compliance oversight to the post award function, will collaborate with the campuses to develop standard post award policies and procedures for the System and will monitor the effectiveness of implemented procedures. The Research Officers on each campus will be responsible for collaborating with the Assistant Controller in the development of policies and procedures and will interpret and implement these policies and procedures at a campus level. The Vice President for Finance and Administration (VPFA), the Vice President for Research and Economic Development (VPRED) and the Controller will work as a team to settle any differences between the Research Officers and the Assistant Controller on the development and execution of policies and procedures.

<table>
<thead>
<tr>
<th>Role</th>
<th>PI</th>
<th>Unit Admin</th>
<th>Dean/ Chair/ Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
<th>OTHER</th>
<th>Assistant Controller’s Office</th>
<th>Financial Information Systems</th>
<th>Internal Audit^</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Direct and guide research fiscal compliance for the System</strong></td>
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<td><strong>2. Review and interpret policies from federal and non-federal funding and regulatory agencies and promulgate to campus leadership.</strong></td>
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<td><strong>3. Disseminate policies from federal and non-federal funding and regulatory agencies to researchers and research administration at each campus.</strong></td>
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<td><strong>4. Collaborate with campuses to develop standard post award policies and procedures for the System</strong></td>
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<td><strong>5. Interpret System policies and procedures related to grants and contracts administration for campus application</strong></td>
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<td><strong>6. Implement System policies and procedures at a campus level</strong></td>
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<td><strong>7. Monitor the effectiveness of implemented campus procedures for compliance with established System policies</strong></td>
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<td><strong>8. Settle any differences between the Research Officers and the Assistant Controller on the development of policies and procedures.</strong></td>
<td>P</td>
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<td>P - VPFA, VPRED, Controller</td>
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<tr>
<td><strong>9. Settle any differences between the Research Officers and the Assistant Controller on the execution of policies and procedures.</strong></td>
<td>P</td>
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<td></td>
<td>P - VPFA, VPRED, Controller</td>
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### University of Missouri

#### POST AWARD
#### ROLES AND RESPONSIBILITIES MATRIX

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#### Fiscal Compliance

The Assistant Controller's Office will have the primary responsibility for oversight of fiscal compliance at the University of Missouri. This position will develop and administer an overall fiscal compliance program for the entire University, with an ongoing focus on the highest areas of risk. As part of this program, the Assistant Controller's Office will collaborate with campuses to establish areas of emphasis. The Research Officers on each campus will have the primary responsibility for implementing procedures to meet compliance requirements and will serve an advisory role in building and maintaining a comprehensive research compliance program.

1. Develop and oversee a comprehensive fiscal compliance program for the System
2. Create policies and procedures to support the fiscal compliance program.
3. Implement procedures to adhere to the System's fiscal compliance program
4. Disseminate fiscal compliance information and new regulations to the research community
5. Understand and comply with federal and state regulations governing sponsored programs*
6. Update System policies and procedures on a timely basis to reflect federal and state regulations
7. Update Institutional policies and procedures on a timely basis to reflect federal and state regulations
8. Understand and comply with System and Institutional policies and procedures governing sponsored programs, especially section 60 of the Accounting Policy and Procedure Manual (APM) which addresses Sponsored Programs*
9. Understand and comply with the terms and conditions of each award.
10. Serve as System-wide expert resources on knowledge of federal and other sponsor financial regulations
11. Serve as advisor to research administration units on key fiscal compliance topics
12. Determine appropriate actions and level of accountability for individual incidents of non-compliance on each campus

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<tbody>
<tr>
<td>13 Review current practices to identify fiscal compliance risks as defined by the Controller's Office and Vice President for Finance and Administration</td>
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<td>S</td>
<td>S</td>
<td>P</td>
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<td></td>
<td>O  - VPFA, Controller's Office</td>
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<tr>
<td>14 Determine areas of focus for ongoing System-wide post award monitoring (independent of internal audit processes).</td>
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<td>I</td>
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<tr>
<td>15 Lead ongoing monitoring efforts related to post award monitoring.</td>
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<td>I</td>
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<tr>
<td>16 At the discretion of the Assistant Controller, prepare documentation at a campus level to meet the needs of ongoing monitoring efforts for post award fiscal compliance reviews</td>
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<td>P</td>
<td>O</td>
<td>C</td>
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<tr>
<td>17 Contact unit administrators to gather information for post award monitoring.</td>
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<td>P</td>
<td>O</td>
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<tr>
<td>18 Ensure documentation is prepared at a project level to meet the needs of ongoing monitoring for post award fiscal compliance reviews.</td>
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<td>S</td>
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<tr>
<td>19 Create improvement plans for any identified areas of compliance risk in collaboration with Research Officers</td>
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<td></td>
<td>I</td>
<td>P</td>
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<tr>
<td>20 Communicate and network with peer institutions</td>
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<td></td>
<td>S</td>
<td>S</td>
<td>P</td>
<td>P</td>
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* The actual responsibility for compliance is somewhat linked to the authority of an individual's position. For instance, a post award accountant or PI should have full responsibility for compliance, since they are responsible for making decisions regarding the fiscal management of an award. A unit administrator may not have the same level of authority and therefore will have a reduced ability to control compliance. Despite these limitations, a unit administrator is still responsible for accepting compliance responsibility appropriate with his/her level, i.e. understanding System-wide policies and conferring with both the PI and post award accountants with any activities that may appear to be out of compliance.

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### Fiscal Operations/Compliance Training

The Director of Financial Compliance Training (DFCT) will be responsible for the development of research training initiatives for the University of Missouri in collaboration with the Assistant Controller and Research Officers. The Assistant Controller's Office will be responsible for providing input and content knowledge to the training program, ensuring modifications the training program to reflect current compliance requirements and collaborating with Research Officers to determine required Fiscal Operations/Compliance training courses for PIs and other positions that operate in a research capacity. Research Officers will be responsible for the scheduling, registration and management of other administrative aspects of training initiatives on each campus and will collaborate with the Assistant Controller to determine required training courses.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
<td>Develop Fiscal Operations/Compliance training curriculum</td>
<td>PI</td>
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<td>2</td>
<td>Prepare content for individual Fiscal Operations/Compliance training sessions or modules and lead training sessions</td>
<td>PI</td>
<td>PI</td>
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<tr>
<td>3</td>
<td>Monitor compliance requirements and ensure Fiscal Operations/Compliance training program is modified as necessary</td>
<td>PI</td>
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<tr>
<td>4</td>
<td>Determine required Fiscal Operations/Compliance training courses for PIs and other positions that operate in a research capacity</td>
<td>PI</td>
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<tr>
<td>5</td>
<td>Communicate required Fiscal Operations/Compliance training courses to PIs and other positions that work in a research capacity</td>
<td>PI</td>
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<tr>
<td>6</td>
<td>Attend required and/or other relevant Fiscal Operations/Compliance training courses</td>
<td>PI</td>
<td>PI</td>
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<tr>
<td>7</td>
<td>Communicate Fiscal Operations/Compliance training courses to campuses*</td>
<td>PI</td>
<td>PI</td>
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<tr>
<td>8</td>
<td>Monitor the delivery of the Fiscal Operations/Compliance training and assess the effectiveness</td>
<td>PI</td>
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<tr>
<td>9</td>
<td>Manage Fiscal Operations/Compliance training registration for participants*</td>
<td>PI</td>
<td>PI</td>
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<tr>
<td>10</td>
<td>Arrange space for Fiscal Operations/Compliance training sessions*</td>
<td>PI</td>
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<td>11</td>
<td>Review Fiscal Operations/Compliance training evaluation forms*</td>
<td>PI</td>
<td>PI</td>
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<tr>
<td>12</td>
<td>Manage all other administrative aspects of Fiscal Operations/Compliance training*</td>
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* UMC utilizes an electronic registration system and an established process to manage

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### Human Resources

The Assistant Controller will provide input during the appointment or termination of post award accountants at the campus level. Research Officers on each campus will have the primary responsibility for approving these appointments and terminations.

**1. Approve appointment of post award accountants at the campus level**

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### Schedule of Expenditures of Federal Awards (SEFA preparation)

The Assistant Controller's Office will monitor SEFA preparation to ensure compliance and consistency in reporting across the System and will produce the SEFA schedule. Research Officers will have operational oversight for all SEFA preparation processes. Post Award units will be responsible for entering CFDA numbers and assigning the appropriate clusters during award setup. PIs will provide input regarding nature of the award at the proposal stage.

**1. Provide operational oversight to the SEFA preparation process**

**2. Provide compliance oversight to the SEFA preparation process**

**3. Enter the CFDA number into PeopleSoft System**

**4. Determine nature of sponsored program activity (cluster) at proposal stage, e.g. research and development, student financial aid, food stamp, community development block grant, etc.**

**5. Perform periodic audits to check for accuracy and consistency in SEFA reporting**

**6. Ensure accuracy and consistency in SEFA**

**7. Correct CFDA and cluster information as advised by System**

**8. Produce the SEFA schedule**

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<tr>
<th>Award Setup</th>
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<tr>
<td>Award setup involves coordination of both pre and post award functions. The pre award function at each campus will have primary responsibility for all award setup tasks before account setup in the PeopleSoft system, e.g. proposal preparation and gathering IRB approvals. The post award function will have primary responsibility for all award setup tasks starting with and following account setup in PeopleSoft. It is important to note that some or all of the post award function may actually be performed by Pre Award units, but will still be subject to post award oversight by the campus and System. Research Officers will provide operational oversight for this entire process. The Assistant Controller's Office will provide compliance oversight for the post award function, which will also include CFDA entry and cluster assignment for the SEFA. PIs will be responsible for the management of their individual awards and will facilitate all requests of Pre and Post Award units in a timely manner.</td>
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1. Provide operational oversight of the award setup process

2. Provide compliance oversight of the award setup process after the receipt of the NOGA (and corresponding internal approvals)

3. Review financial terms and conditions of the award to ensure that they are acceptable to the institution and also with the Post Award unit.*

4. Renegotiate with the sponsor as necessary to achieve acceptable terms and conditions.*

5. Notify relevant individuals when an award is received and then forward all award notice information to the Pre Award unit in cases where the PI receives.*

6. Receive physical receipt of award notice* P O

7. Review the Notice of Grant Award* P S O

8. Notify the unit chair, dean's office where applicable, Pre Award or Post Award about any changes in project scope, budget, cost sharing or F&A return.*

9. Request revised budget based on award amount, if necessary*

10. Create revised budget, if necessary* P S O

11. Submit any revised budget to sponsor* I I I P O

12. Accept award on behalf of the institution P

13. Enter the CFDA number into PeopleSoft system?** O I P O C

14. Determine nature of sponsored program activity (cluster) at proposal stage, e.g. research and development, student financial aid, food stamp, community development block grant, etc.?** I I I O I P O C

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| 15 Document notes on the basic and special requirements of each award for use during post award management.  
* These typically pre award functions are post award functions at UMKC. | P          | O                   | P              | O              |                 |       |                               |                             |                 |       |
| 16 Send setup award documentation to the individual(s) who manage account setup  
** The Assistant Controller's Office will have oversight of these functional areas regardless of whether they are performed in pre or post award offices.  
| P                       | O             |                     | P              |                 |                 |       |                               |                             |                 |       |
| 17 Review award documentation at account setup  
| I                       | I             | I                   | P              | O              |                 |       |                               |                             |                 |       |
| 18 Set up award account in PeopleSoft  
| I                       | I             | I                   | P              | O              |                 |       |                               |                             |                 |       |
| 19 Verify that the award was properly setup in the PeopleSoft system  
| I                       | I             | I                   | P              | O              |                 |       |                               |                             |                 |       |
| 20 Notify the PI and unit administration that transactions can be posted against the account  
| P                       | O             |                     |                 |                 |                 |       |                               |                             |                 |       |
| 21 Determine payroll distribution on awards  
| P                       | S             | I                   |                 |                 |                 |       |                               |                             |                 |       |
| 22 Set up salary distributions in PeopleSoft  
| I                       | P             | I                   |                 |                 |                 |       |                               |                             |                 |       |
| 23 Maintain documentation of new award  
| P                       | P             | P                   |                 |                 |                 |       |                               |                             |                 |       |

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<tr>
<td><strong>1.</strong> Provide operational oversight for managing the subawarding process on each campus</td>
<td>S</td>
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<tr>
<td><strong>2.</strong> Determine the need for subaward</td>
<td>P</td>
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<tr>
<td><strong>3.</strong> Determine whether project is subaward or consulting agreement***</td>
<td>I</td>
</tr>
<tr>
<td><strong>4.</strong> Develop subaward scope of work &amp; budget</td>
<td>P</td>
</tr>
<tr>
<td><strong>5.</strong> Establish the legal framework of terms and conditions for subawards***</td>
<td>S</td>
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<tr>
<td><strong>6.</strong> Negotiate terms with subrecipient*</td>
<td>S</td>
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<tr>
<td><strong>7.</strong> Run EPLS check against debarment list before final issuance*</td>
<td>P</td>
</tr>
<tr>
<td><strong>8.</strong> Review subaward budget before final issuance*</td>
<td>P</td>
</tr>
<tr>
<td><strong>9.</strong> Send subaward to subrecipient for review and approval*</td>
<td>P</td>
</tr>
<tr>
<td><strong>10.</strong> Review signed subaward from subrecipient*</td>
<td>P</td>
</tr>
<tr>
<td><strong>11.</strong> Enter subaward in PS system***</td>
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<tr>
<td><strong>12.</strong> Process and submit payments to subrecipients</td>
<td>P</td>
</tr>
</tbody>
</table>

* At UMKC these tasks are managed as post award responsibilities.

** Could be performed by either pre or post award units, although this will be considered a post award function.

*** The Office of Medical Research for the School of Medicine at UMC assumes the pre award unit's primary responsibility for these tasks for the School of Medicine's awards.

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Subrecipient monitoring processes will include both a campus and a System-wide component. The Assistant Controller’s Office will conduct ongoing subrecipient monitoring processes at the System level and will provide compliance oversight to the entire process. Research Officers will be responsible for the operational oversight of all subrecipient monitoring efforts at the campus level. Research Officers will also make the final determination on whether to continue to do business with a subrecipient.

1. Perform compliance oversight of the subrecipient monitoring function in collaboration with campuses
2. Provide operational oversight for the campus level subrecipient monitoring procedures (EPLS checks)
3. Conduct reviews of all subrecipient A-133 audits across the System
4. Perform risk analysis that considers multiple criteria for each potential subrecipient.
5. Perform monitoring of high risk subrecipients, e.g. reviewing internal controls or “desk audits”
6. Monitor programmatic subcontract progress on an ongoing basis
7. Receive subrecipient invoice
8. Review and approve invoices received from Subrecipient (meets allowability requirements)
9. Determine if expenditures on invoice are within budget
10. Conduct EPLS check before payment of all subrecipient invoices
11. Contact Subrecipient if there are errors with the invoice
12. Follow-up and collect any late invoices from subrecipients
13. Maintain documentation of monitoring efforts of subrecipient A-133 audits
14. Make final determination of whether to continue doing business with a subrecipient

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</table>

### Direct Charging and Budget Management

The Assistant Controller's Office will establish policies and procedures for direct charging and budget management in collaboration with the campuses and will be responsible for compliance oversight of these functions. Research Officers will have primary responsibility for operational oversight of direct charging and budget management processes. Post Award units on each campus will have responsibility for providing guidance regarding federal regulations. PIs will have responsibility for direct charging proper expenditures to their award budgets and maintaining project level oversight for individual award budgets. PIs may delegate these tasks, but will retain ultimate responsibility for ensuring that charges adhere to A-21 and award standards.

1. Provide compliance oversight of direct charging policies and procedures for the System
2. Provide operational oversight of direct charging and budget management at the campus level
3. Maintain project level oversight for the budget
4. Determine direct charges allocable to the award
5. Enter allocable charges into the PeopleSoft System
6. Review financial reports to ensure compliance with A-21 requirements (allowable, allocable, reasonable and consistently treated)
7. Perform periodic review of select grant transactions for appropriateness and adherence to federal, state and local regulations
8. Initiate request for rebudgeting, notify Dean/Chair/Director and prepare documentation
9. Review post award rebudgeting requests and either approve them, send to the sponsor (if applicable) or return them for issue resolution
10. Request approval for carry-forward
11. Approve or recommend approval of carry forward of unexpended funds for specific awards

### Key

- **P** = PRIMARY: Responsible for completing a task or accountable to ensure task is complete
- **S** = SUPPORT: Provide support responsibility for task execution to the Primary role as delegated, although Primary will retain ultimate responsibility for proper completion
- **I** = INPUT: Provides input to those taking action
- **O** = OPERATIONAL OVERSIGHT: Executes policies and procedures
- **C** = FINANCIAL COMPLIANCE OVERSIGHT: Creates System-wide policies and procedures in collaboration with the campuses, monitors for compliance, collaborates with management to create remediation plans

^Internal Audit will remain independent of management and not act on their behalf (i.e. Internal Audit will not be responsible for creating, defining or executing policies and procedures)
The Assistant Controller’s Office will establish System-wide policies and processes in collaboration with the campuses and will monitor cost sharing processes for compliance. Research Officers will have primary responsibility for overseeing the cost sharing process on each campus. Deans/Chairs/Directors will be responsible for providing funding sources for cost sharing with input from the PIs. Post Award Units on each campus will set up cost sharing accounts during the account setup process and will report cost sharing on sponsored awards. PIs will be responsible for following sponsors’ requirements for cost sharing. Unit administrators will be responsible for documenting cost sharing efforts.

<table>
<thead>
<tr>
<th></th>
<th>Create System-wide cost sharing policies and processes and monitor compliance in collaboration with campuses</th>
<th></th>
<th></th>
<th></th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Provide operational oversight for cost sharing procedures on each campus</td>
<td></td>
<td>S</td>
<td>P</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Initiate the process of documenting cost sharing and/or matching</td>
<td></td>
<td>I</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Ensure cost sharing and/or matching is correct for individual awards</td>
<td></td>
<td>P</td>
<td>S</td>
<td>I</td>
</tr>
<tr>
<td></td>
<td>Provide funding source for cost sharing*</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
</tr>
<tr>
<td></td>
<td>Ensure internal documentation for cost sharing has been completed and approved</td>
<td></td>
<td>P</td>
<td>S</td>
<td>I</td>
</tr>
<tr>
<td></td>
<td>Report cost sharing on sponsored awards</td>
<td></td>
<td></td>
<td>P</td>
<td>O</td>
</tr>
</tbody>
</table>

* Either the Dean/Chair/Director or the PI will be responsible for determining the assigned cost share account. This will depend on whether the cost share can be met with PIs internal funding sources or the unit’s.

**KEY**

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## University of Missouri

### Roles and Responsibilities Matrix

<table>
<thead>
<tr>
<th>Cost Transfers</th>
<th>PI</th>
<th>Unit Admin</th>
<th>Dean/Chair/Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
<th>OTHER</th>
<th>Assistant Controller’s Office</th>
<th>Financial Information Systems</th>
<th>Internal Audit</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong> Provide compliance oversight of the management of cost transfers for the System</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>P</td>
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</tr>
<tr>
<td><strong>2</strong> Provide operational oversight for the execution of cost transfers at each campus</td>
<td>S</td>
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</tr>
<tr>
<td><strong>3</strong> Initiate cost transfer requests and document justification</td>
<td>P</td>
<td>S</td>
<td>I</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>4</strong> Perform payroll correcting entries (PCEs) for all completed effort certifications with indicated changes.</td>
<td>I</td>
<td>P</td>
<td>O</td>
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</tr>
<tr>
<td><strong>5</strong> Document added justification for cost transfers that occur in excess of 60 days after the end of the month of the original transaction date. Determine whether a PCE may impact a prior completed EVR and include this information in the justification.</td>
<td>P</td>
<td>S</td>
<td>I</td>
<td>O</td>
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<tr>
<td><strong>6</strong> Send samples of cost transfers to unit administrators to review allowability and compliance.</td>
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<td>P</td>
</tr>
<tr>
<td><strong>7</strong> Review samples of cost transfers provided by Assistant Controller. Review for allowability and compliance with System policy.</td>
<td>I</td>
<td>P</td>
<td>O</td>
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</tr>
<tr>
<td><strong>8</strong> Generate a revised EVR to reflect any changes resulting from approved PCE and submit to the unit.</td>
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<tr>
<td><strong>9</strong> Recertify EVRs that are impacted by approved PCEs</td>
<td>P</td>
<td>S</td>
<td>O</td>
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</tr>
<tr>
<td><strong>10</strong> Review recertified EVRs for accuracy and completeness at the unit level and submit to Post Award.</td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>O</td>
<td></td>
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</tr>
<tr>
<td><strong>11</strong> Receive recertified EVRs from the unit level, review for compliance and maintain records for effort reporting</td>
<td>P</td>
<td>O</td>
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<td>C</td>
<td></td>
</tr>
<tr>
<td><strong>12</strong> Initiate System-wide monitoring of cost transfers</td>
<td>I</td>
<td>I</td>
<td></td>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>

*The Research Officer typically reviews cost transfers that occur in excess of 60 days after the end of the month of the original transaction date. Reviews of timely cost transfers are typically delegated to the Post Award Unit.*

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### University of Missouri

#### Roles

<table>
<thead>
<tr>
<th>Unit</th>
<th>Campus</th>
<th>System</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>Unit Admin</td>
<td>Dean/Chair/Director</td>
</tr>
</tbody>
</table>

#### Labor Distribution and Effort Reporting

In collaboration with Research Officers, the Assistant Controller will establish System-wide policies, procedures and tools for effort reporting and will be the main position of compliance oversight. The Assistant Controller's Office will also have the primary responsibility for creating and distributing effort reports to each campus. Research Officers will be responsible for operational oversight of the distribution, collection and review of Effort Verification Reports (EVRs) on each campus and for facilitating interactions with the faculty and unit administrators when necessary. Effort Reporting processes and compliance will be managed by Post Award units at the campus level. Deans, Chairs or Directors will have the primary responsibility for tracking down delinquent EVRs for their unit and reviewing for accuracy and completeness. At the unit level, faculty will be responsible for determining salary distributions on their projects, completing effort reports accurately and on a timely basis and accepting accountability for their commitments. Although they may delegate tasks to administrators, PIs retain the ultimate responsibility for proper effort report completion for individuals on their projects and themselves.

<table>
<thead>
<tr>
<th></th>
<th>Provide compliance oversight of effort reporting</th>
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<td>2</td>
<td>Provide operational oversight of effort reporting</td>
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<tr>
<td>3</td>
<td>Serve as effort reporting &quot;experts&quot; for the research community on each campus</td>
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<tr>
<td>4</td>
<td>Determine which tools will be used to manage the effort reporting process</td>
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<td>P-VPFA</td>
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<tr>
<td>5</td>
<td>Document the effort commitments in PeopleSoft during the proposal stage</td>
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</tr>
<tr>
<td>6</td>
<td>Determine payroll distribution on awards</td>
<td></td>
<td>P</td>
<td>S</td>
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<td>I</td>
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<tr>
<td>7</td>
<td>Set up salary distributions in PeopleSoft</td>
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<td>P</td>
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<td>I</td>
<td>O</td>
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<tr>
<td>8</td>
<td>Monitor labor charges to the award</td>
<td></td>
<td>P</td>
<td>S</td>
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<tr>
<td>9</td>
<td>Provide direction for how labor should be charged on an ongoing basis</td>
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<tr>
<td>10</td>
<td>Ensure that an internal funding source has been provided for cost sharing commitments</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>S</td>
<td>P</td>
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</tr>
<tr>
<td>11</td>
<td>Verify that cost sharing commitments are met</td>
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<td>I</td>
<td>S</td>
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<td>C</td>
<td>O</td>
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<td>P</td>
<td>C</td>
<td>O</td>
</tr>
<tr>
<td>12</td>
<td>Ensure that effort commitments are being met for faculty with NIH K awards</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
</tr>
<tr>
<td>13</td>
<td>Identify necessary cost transfers and execute</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>S</td>
<td>P</td>
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<td>O</td>
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<tr>
<td>14</td>
<td>Manage other compliance requirements to promote accuracy and integrity</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
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<td>S</td>
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</tr>
<tr>
<td>15</td>
<td>Monitor collected EVRs for accuracy and completeness</td>
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<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>S</td>
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<tr>
<td>16</td>
<td>Monitor whether cost sharing commitments are met</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<tr>
<td>17</td>
<td>Monitor effort commitments for NIH K-awards</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
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<tr>
<td>18</td>
<td>Monitor NIH salary cap cost shares for accuracy</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>I</td>
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<td>P</td>
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<tr>
<td>19</td>
<td>Monitor other compliance requirements to promote accuracy and integrity</td>
<td></td>
<td>I</td>
<td>S</td>
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<td>C</td>
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<td>S</td>
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</tr>
<tr>
<td>20</td>
<td>Generate EVRs for entire System</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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</tr>
<tr>
<td>21</td>
<td>Distribute effort reports to unit/PIs</td>
<td></td>
<td>I</td>
<td>S</td>
<td>P</td>
<td>C</td>
<td>O</td>
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<td>S</td>
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<td>O</td>
</tr>
</tbody>
</table>

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## POST AWARD
### ROLES AND RESPONSIBILITIES MATRIX

<table>
<thead>
<tr>
<th>University of Missouri</th>
<th>Roles</th>
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<tbody>
<tr>
<td></td>
<td>Unit</td>
</tr>
<tr>
<td></td>
<td>PI</td>
</tr>
<tr>
<td>22</td>
<td>Complete faculty effort report, i.e. PI, Co-PIs, other faculty contributors</td>
</tr>
<tr>
<td>23</td>
<td>Complete non-faculty effort reports, i.e. postdocs, grad students, other non-faculty contributors*</td>
</tr>
<tr>
<td>24</td>
<td>Verify effort stated on EVRs is reasonable for each award**</td>
</tr>
<tr>
<td>25</td>
<td>Track current and pending effort commitments</td>
</tr>
<tr>
<td>26</td>
<td>Ensure review of collected EVRs for reasonableness and completeness at the unit level***</td>
</tr>
<tr>
<td>27</td>
<td>Ensure review of completed EVRs for changes to the existing payroll distribution and make PCEs as required***</td>
</tr>
<tr>
<td>28</td>
<td>Verify that PCEs match effort and contact HR with any discrepancies</td>
</tr>
<tr>
<td>29</td>
<td>Ensure all campus effort reports are completed in a timely and accurate manner</td>
</tr>
<tr>
<td>30</td>
<td>Monitor each campus’s collection of effort reports</td>
</tr>
<tr>
<td>31</td>
<td>Monitor System-wide collection of effort reports</td>
</tr>
<tr>
<td>32</td>
<td>Follow-up with unit for missing, incomplete or incorrect EVRs</td>
</tr>
<tr>
<td>33</td>
<td>Track down delinquent EVRs for units</td>
</tr>
<tr>
<td>34</td>
<td>Maintain records of effort reporting</td>
</tr>
</tbody>
</table>

* At a minimum, EVRs should be certified by the PI of the award. An exception to this rule applies to University of Missouri Extension, for which certification may be performed by the Assistant Vice Provost-Management.

** In cases where an individual maintains effort on several awards, PIs should coordinate to determine that effort certified is appropriate. Although this effort may be coordinated by unit administrators, it is the primary responsibility of the PIs.

*** This assignment represents a shift in current practice at several institutions.

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# POST AWARD
## ROLES AND RESPONSIBILITIES MATRIX

### University of Missouri

<table>
<thead>
<tr>
<th>Roles</th>
<th>System</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unit</strong></td>
<td><strong>Campus</strong></td>
</tr>
<tr>
<td>PI Unit Admin</td>
<td>Pre Award Unit</td>
</tr>
<tr>
<td>Dean/Chair/Director</td>
<td></td>
</tr>
</tbody>
</table>

### Invoicing

The Assistant Controller's Office, in collaboration with the campuses, will develop and disseminate System-wide invoicing policies and procedures. Research Officers will be responsible for the operational oversight for the invoicing process on each campus. The Financial Information Systems staff in the Controller's office will create proforma invoices in the PeopleSoft System. Post Award units will prepare and send the invoices based on sponsor requirements and will verify invoice amounts against the General Ledger. PIs will be responsible for ensuring that invoices include charges that are reasonable, allowable, allocable and consistently treated.

#### 1 Create System-wide invoicing policies and procedures and monitor compliance in collaboration with the campuses.
- **P**

#### 2 Provide operational oversight for invoicing processes on each campus.
- **S**
- **P**
- **C**

#### 3 Create proforma invoices for the System.
- **I**
- **O**
- **P**

#### 4 Set up invoices in the PeopleSoft System.
- **I**
- **P**
- **O**

#### 5 Prepare invoices based on sponsor requirements (or prime requirements if a subaward).
- **I**
- **P**
- **O**

#### 6 Verify invoices against general ledger.
- **P**
- **O**

#### 7 Send invoices to sponsors (or prime if a subaward).
- **P**
- **O**

#### 8 Retain copies of invoices for records.
- **P**
- **O**

### Letter of Credit Draws

The Assistant Controller's Office will be responsible for performing Letter of Credit (LOC) draws. When necessary, Post Award units will assist in verifying the accuracy of large amounts.

#### 1 Prepare and process LOC draws.
- **P**

#### 2 Create LOC reports from PeopleSoft System.
- **P**

#### 3 Ensure the accuracy of LOC draws - verify accuracy of large amounts.
- **I**
- **P**

#### 4 Approve LOC Draw Amounts.
- **P**

#### 5 Perform LOC Draw.
- **P**

#### 6 Ensure that the LOC Draw occurs.
- **I**
- **P**

#### 7 Cross-check the bank account after draws to ensure that no excess cash remains.
- **P**

### KEY

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Page 15 of 27
## University of Missouri

### POST AWARD

### ROLES AND RESPONSIBILITIES MATRIX

**A/R Management**

The Assistant Controller’s Office will be responsible for creating System-wide A/R management policies and procedures in collaboration with the campuses and creating Dunning Letters for the campuses. Research Officers are responsible for the operational oversight of the A/R management process on each campus. Post Award units will be responsible for ongoing management of A/R balances.

<table>
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<th></th>
<th>PI</th>
<th>Unit Admin</th>
<th>Dean/Chair/Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
<th>OTHER</th>
<th>Assistant Controller’s Office</th>
<th>Financial Information Systems</th>
<th>Internal Audit^</th>
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### Financial and Management Reporting

The Assistant Controller's Office will oversee System-wide financial reporting functions and will provide oversight for the development of System-wide reports. Research Officers will perform operational oversight of all financial reporting functions at the campus level. Principal Investigators and their administrators will be responsible for performing financial monitoring of their award accounts. As necessary, they may make inquiries to their respective Post Award units for additional information. Post Award units on each campus will be responsible for providing timely and accurate financial information/reports to PIs on request and will be responsible for the submission of external financial reports to sponsors. Post Award units may also work with the Financial Information Systems staff to perform specific information requests of the PeopleSoft Grants System.

<table>
<thead>
<tr>
<th></th>
<th>PI</th>
<th>Unit Admin</th>
<th>Dean/Chair/Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
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</table>

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### POST AWARD
### ROLES AND RESPONSIBILITIES MATRIX

**University of Missouri**

<table>
<thead>
<tr>
<th>Unit</th>
<th>PI Admin</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus</td>
<td>Unit Campus</td>
<td>PI Unit Dean/Chair/Director</td>
<td>Award Unit</td>
<td>Award Unit</td>
<td>Controller's Office</td>
</tr>
<tr>
<td>System</td>
<td>Financial Information Systems</td>
<td>Internal Audit</td>
<td>Assistant Controller's Office</td>
<td>OTHER</td>
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</tbody>
</table>

#### Program Income

The Assistant Controller’s Office will establish System-wide policies and procedures for the management of program income in collaboration with the campuses and will monitor compliance for this function. Research Officers on each campus will provide operational oversight to the management of program income. Post Award units on each campus will be responsible for working with the PI and unit level resources to manage program income, will monitor the receipt of program income and will prepare and send reports of program income to sponsors. PIs for each award will be responsible for identifying the use and reportability of program income on their awards.

1. Create System-wide program income policies and monitor compliance
2. Provide operational oversight for program income management on each campus
3. Identify the use of program income and document
4. Monitor receipt of program income
5. Deposit program income
6. Prepare and send the report of program income to the sponsor

#### Deficit Spending

The Assistant Controller’s Office will create deficit spending policies in collaboration with the campuses and will provide compliance oversight. Research Officers will be responsible for operational oversight of deficit spending. Campus Post Award units will be responsible for reviewing all projects for overdrafts and informing PIs. Deans/Chairs/Directors will be responsible for ensuring deficit balances are resolved in a timely manner. PIs will be responsible for clearing accounts that have been overspent. As part of their operational oversight, Research Officers will review and approve these resolutions.

1. Establish System-wide standards for the resolution of deficit balances and monitor for compliance
2. Provide operational oversight regarding the management of deficit balances
3. Ensure deficit balances are resolved in a timely manner
4. Pull budget information and account summary to evaluate financial status of projects
5. Inform fiscal officers if project is overspent
6. Monitor when project is ending
7. Propose resolution of overdraft
8. Review proposed resolution of overdrafts and either approve them or return them for issue resolution

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### University of Missouri

#### Capital Asset Management

The Office of Procurement is responsible for providing support to PIs for the purchasing of sponsored assets. This office will have primary responsibility for approving purchases and for tracking sponsored assets throughout their useful lives. Research Officers, the Assistant Controller's Office and Post Award management will provide guidance regarding the allowability of proposed purchases. PIs will be responsible for initiating purchases, purchasing the sponsored assets and ensuring that all purchases are compliant with the allotted award budget and requirements of the award.

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<tbody>
<tr>
<td>1</td>
<td>Ensure all sponsored asset purchases are compliant with the requirements of the award</td>
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<td>2</td>
<td>Notify OSPA of the acquisition of non-owned property (e.g. given and/or loaned) equipment</td>
<td>P</td>
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<td>3</td>
<td>Initiate purchases</td>
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<td>4</td>
<td>Purchase capital assets for sponsored awards</td>
<td>P</td>
<td>I</td>
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<td>S - Procurement</td>
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<td>5</td>
<td>Provide the final sign off for all purchases</td>
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<td>P - Procurement</td>
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<td>6</td>
<td>Track sponsored assets</td>
<td>I</td>
<td>S</td>
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<td>O</td>
<td>P - Procurement</td>
</tr>
</tbody>
</table>

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### POST AWARD
**ROLES AND RESPONSIBILITIES MATRIX**

#### University of Missouri

<table>
<thead>
<tr>
<th>Closeouts</th>
<th>Roles</th>
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<td>Unit Admin</td>
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<td>Dean/Chair/Director</td>
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<td>Pre Award Unit</td>
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</table>

The Assistant Controller’s Office will establish System-wide policies and procedures for closeouts in collaboration with the campuses and will have primary compliance oversight for closeout procedures across campuses. Research Officers will provide operational oversight of the closeout process at each campus. The closeout process will be performed by individual Post Award units. The PI will be responsible for submitting the appropriate technical reports and to work with campus Post Award units to close out awards in a timely manner.

1. Provide compliance oversight of closeout policies and procedures for the System
   - **System**: P, S
   - **Primary**: P
   - **Support**: S

2. Provide operational oversight of closeouts at the campus level
   - **System**: S, P
   - **Primary**: S
   - **Support**: P

3. Prepare and submit final technical reports
   - **Primary**: P
   - **Support**: S
   - **Input**: I
   - **Operational Oversight**: O

4. Work with units to collect delinquent reports
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

5. Collect all outstanding invoices from subrecipients
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

6. Process payments for subrecipients
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

7. Provide info for closing financial reports including an approval that all expenses are allowable and have posted
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

8. Verify that all EVRs are complete before closeout is final
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

9. Resolve overdrafts, if applicable
   - **Primary**: P
   - **Support**: S
   - **Operational Oversight**: O

10. Approve resolution of overdrafts, if applicable
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

11. Perform any final adjustments, both direct charges and/or F&A adjustments and overdrafts if applicable.
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

12. Approve final closeout JVs and cost transfers.
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

13. Verify final charges to an account
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

14. Inactivate awards in PS system
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

15. Prepare final invoices
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

16. Review, certify and transmit final financial report
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

17. Monitor open AR items for collection
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

18. Resolve issues related to late payment and problems with collection of awarded funds
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

19. Perform an equipment reconciliation before closeout
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

20. Retain the scientific data
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

21. Maintain the official award documents
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

22. Close the account in PeopleSoft when all closeout requirements are met
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

23. Verify that all closed accounts are truly closed in the PeopleSoft system on a monthly basis
    - **Primary**: P
    - **Support**: S
    - **Operational Oversight**: O

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### University of Missouri

#### Specialized Service Facilities

The Assistant Controller's Office will provide a compliance oversight role in the establishment and management of specialized service facilities and will provide A-21 guidance to the System. Research Officers on each campus will have primary responsibility for establishing, monitoring and closing specialized service facilities. Post Award management will assist with this function as delegated by the Research Officers.

<table>
<thead>
<tr>
<th>Task Description</th>
<th>PI</th>
<th>Unit Admin</th>
<th>Dean/ Chair/ Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
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<th>Assistant Controller's Office</th>
<th>Financial Information Systems</th>
<th>Internal Audit^</th>
<th>OTHER</th>
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<tbody>
<tr>
<td>1. Provide compliance oversight for the establishment and management of specialized service facilities.</td>
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<td>2. Identify need for specialized service facility(s)</td>
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<td>3. Establish “business plan” including resource needs and funding sources</td>
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<td>4. Initiate plans to create specialized service facilities</td>
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<td>5. Notify appropriate offices that specialized service facility has been established.</td>
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<td>6. Develop recharge rates in accordance with A-21 and Institution policy if recharge activity is involved.</td>
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<td>P - Facilities</td>
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<td>7. Review and approve specialized service facility recharge rates</td>
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<td>8. Identify need to close specialized service facility and close when necessary</td>
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# POST AWARD
## ROLES AND RESPONSIBILITIES MATRIX

### University of Missouri

<table>
<thead>
<tr>
<th>Financial Information Systems</th>
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<tbody>
<tr>
<td><strong>Roles</strong></td>
</tr>
<tr>
<td>Unit Campus System</td>
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<tr>
<td>Unit Dean/Pre Post Research</td>
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<tr>
<td>OTHER</td>
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<tr>
<td>PI Unit Award</td>
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<tr>
<td>Admin Officer</td>
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<tr>
<td>Controller's Office</td>
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<tr>
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</table>

Financial Information Services will have primary responsibility for providing operational system infrastructure for the entire System, including implementations, upgrades and support. The Information Technology department will be responsible for implementing technical changes in collaboration with Financial Information Services. The Assistant Controller and Research Officers will share primary responsibility to develop strategy for enterprise research administration technology and to collaborate to drive efficiency into post award business processes.

<table>
<thead>
<tr>
<th>Task Description</th>
<th>Unit</th>
<th>Campus</th>
<th>System</th>
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<tbody>
<tr>
<td>1. Provide operational system infrastructure for the entire System</td>
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<td>P S - IT</td>
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<tr>
<td>2. Collect, filter and submit all PS inquiries to Financial Information Services from researchers and administrators at the campuses</td>
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</tr>
<tr>
<td>3. Respond to inquiries from campus pre and post award units</td>
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<td>P</td>
</tr>
<tr>
<td>4. Prioritize and troubleshoot issues</td>
<td></td>
<td></td>
<td>P</td>
</tr>
<tr>
<td>5. Train, roll out and monitor effectiveness of the PS system</td>
<td></td>
<td></td>
<td>S S S P S - DFCT</td>
</tr>
<tr>
<td>6. Build reports in PeopleSoft</td>
<td></td>
<td></td>
<td>I I I I P S - IT</td>
</tr>
<tr>
<td>7. Enhance the functionality of PeopleSoft</td>
<td></td>
<td></td>
<td>I I I I P</td>
</tr>
<tr>
<td>8. Collaborate to drive efficiency into post award business processes</td>
<td></td>
<td></td>
<td>I I I I P P S I - DFCT</td>
</tr>
<tr>
<td>9. Develop strategy for enterprise research administration technology, including ERP, reporting, niche and other systems</td>
<td></td>
<td></td>
<td>I I I I P P S</td>
</tr>
<tr>
<td>10. Develop and code systems to meet the needs of research administration, including new tools and reports. This includes new tools and reports within the PS system as well as other systems</td>
<td></td>
<td></td>
<td>I I I I I I P S - IT</td>
</tr>
</tbody>
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### POST AWARD

#### ROLES AND RESPONSIBILITIES MATRIX

**University of Missouri**

<table>
<thead>
<tr>
<th>Audits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roles will vary based on the nature of audits.</td>
</tr>
</tbody>
</table>

**Internal Audits for Post Award Fiscal Compliance**

For internal audits, the Vice President for Finance and Administration and the Controller are responsible for setting the direction of the audits based on potential post award compliance risks. Additionally, the Vice President for Finance and Administration will be responsible for providing input to assist in the development of corrective action plans and communicating the results of the reviews to University leadership. The Assistant Controller will be responsible for providing input to assist in informing these areas of focus, assisting the development of internal audit work plans, for internally communicating audit results and for determining improvement plans. The Internal Audit department will have primary responsibility for conducting these audits, providing the recommended corrective action plans and communicating the results to University leadership. Research Officers will provide input to Internal Audit during the audit, will provide operational oversight to the Post Award unit, will provide input to the Assistant Controller on the development of appropriate improvement plans and will determine the appropriate responses for incidents of non-compliance at the campus. Post award units and the Deans/Chair/Director will provide documentation needed for the audit and input during the audit.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Roles</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Set direction for internal audits (i.e. General Risk Assessment, Audit Plan, special request audits)</td>
<td>P - VPFA &amp; Controller</td>
</tr>
<tr>
<td>2</td>
<td>Set scope for internal audits</td>
<td>P - VPFA &amp; Controller</td>
</tr>
<tr>
<td>3</td>
<td>Develop and implement post award fiscal compliance audit work plans</td>
<td>P</td>
</tr>
<tr>
<td>4</td>
<td>Contact applicable Auditee to gather information for post award fiscal compliance reviews</td>
<td>P</td>
</tr>
<tr>
<td>5</td>
<td>Provide requested documentation for post award fiscal compliance reviews</td>
<td>S</td>
</tr>
<tr>
<td>6</td>
<td>Lead and execute internal audit fieldwork pertaining to post award fiscal compliance review</td>
<td>P</td>
</tr>
<tr>
<td>7</td>
<td>Communicate the results of audit findings and recommended corrective actions to applicable auditees</td>
<td>P</td>
</tr>
<tr>
<td>8</td>
<td>Create action plans for specific audit findings and recommendations. Primary responsibility is assigned to the applicable auditee.</td>
<td>P</td>
</tr>
</tbody>
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<th>System</th>
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<th>PI</th>
<th>Unit Admin</th>
<th>Dean/Chair/Director</th>
<th>Pre Award Unit</th>
<th>Post Award Unit</th>
<th>Research Officer</th>
<th>OTHER</th>
<th>Assistant Controller's Office</th>
<th>Financial Information Systems</th>
<th>Internal Audit^</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td></td>
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<td>I</td>
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<td></td>
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<td></td>
<td>P</td>
<td>I</td>
<td>I - VPFA &amp; Controller</td>
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<td>10</td>
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<td></td>
<td>P</td>
<td>I - VPFA &amp; Controller</td>
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<tr>
<td>11</td>
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<td>I</td>
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<td></td>
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### Subrecipient A-133 Audits

The Assistant Controller and his staff will have the primary responsibility for conducting reviews of subrecipient's A-133 audits, with input from Research Officers. Research Officers will make the final determination of whether to continue doing business with a subrecipient.

1. **Conduct reviews of all subrecipient A-133 audits**  
   - **P**

2. **Maintain documentation of monitoring efforts of subrecipient A-133 audits**  
   - **P**

3. **Perform monitoring of high risk subrecipients, e.g. reviewing internal controls or “desk audits”**  
   - **I**  
   - **I**  
   - **P**

4. **Make final determination of whether to continue doing business with a subrecipient**  
   - **I**  
   - **P**  
   - **C**

### A-133 Audits

The Assistant Controller's Office will have primary responsibility for managing the University of Missouri's A-133 audit process. This management role will include the compliance oversight of data preparation by each campus and the preparation of additional data as necessary. The Assistant Controller will also be the primary point of contact for the A-133 auditors. The Vice President for Finance and Administration and the Controller will provide operational oversight during the audit. The Research Officers will provide operational oversight to the Post Award unit during the preparation of documentation. The Post Award unit will prepare documentation needed for the audit in coordination with the units.

5. **Develop a policy and detailed protocol for addressing external audits and A-133 audits. Guidance would ideally include initial notification to campus and System offices, establishment of pathways for internal communication throughout the audit, submission of auditor data requests and outline of the leadership structure for managing audits.**  
   - **I**  
   - **P**

6. **Follow the auditing policy and protocol for interacting with auditors as well as for processing data requests**  
   - **P**  
   - **P**  
   - **P**  
   - **P**  
   - **P**  
   - **P**

7. **Manage the A-133 audit process at a System-wide level. This position will oversee data preparation by each campus and will gather and prepare additional documentation as necessary.**  
   - **I**  
   - **P**

8. **Serve as the primary contact for A-133 auditors**  
   - **P**

9. **Notify the campus Post Award unit regarding all auditor data requests communicated directly to the units.**  
   - **S**  
   - **S**  
   - **P**  
   - **O**  
   - **C**

10. **Notify the Assistant Controller's Office regarding all auditor data requests identified by the units**  
    - **I**  
    - **I**  
    - **I**  
    - **S**  
    - **P**  
    - **C**

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<tr>
<td></td>
<td>PI</td>
<td>Unit Admin</td>
<td>Dean/Chair/Director</td>
</tr>
<tr>
<td>21 Contact unit administrators to gather information for audits.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Prepare documentation at a project level to meet the needs of A-133 audits</td>
<td>S</td>
<td>S</td>
<td>P</td>
</tr>
<tr>
<td>23 Submit audit documentation to the Post Award unit</td>
<td>S</td>
<td>S</td>
<td>P</td>
</tr>
<tr>
<td>24 Prepare audit documentation at a campus level and submit to the Assistant Controller's Office.</td>
<td>S</td>
<td>P</td>
<td>C</td>
</tr>
<tr>
<td>25 Evaluate audit data for reasonableness and then submit audit documentation to the auditor</td>
<td>I</td>
<td>I</td>
<td>P</td>
</tr>
<tr>
<td>26 Communicate the results of audit findings to leadership at the campuses</td>
<td>I</td>
<td>P</td>
<td></td>
</tr>
<tr>
<td>27 Inform funders of audit findings</td>
<td></td>
<td></td>
<td></td>
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## External Agency Audits

For external agency audits, the Vice President for Finance and Administration and General Counsel will work with the Research Officers to assign an internal management role on a case by case basis. The assigned internal management role will be responsible for arranging visits, managing data gathering, serving as the primary point of contact with external agencies and responding to audit findings. For post award fiscal compliance audits, this assigned individual may often be the Assistant Controller. At a minimum, the Assistant Controller should be involved in entry and exit meetings for all external agency audits. The Post Award units will be responsible for the preparation of audit documentation with operational oversight by the Research Officers and compliance oversight by the assigned internal management role. Unit administrators will gather and prepare audit data at the project level.

<table>
<thead>
<tr>
<th>External Agency Audits</th>
<th>Roles</th>
<th>System</th>
</tr>
</thead>
<tbody>
<tr>
<td>28 Develop a policy and detailed protocol for addressing external audits and A-133 audits. Guidance would ideally include initial notification to campus and System offices, establishment of pathways for internal communication throughout the audit, submission of auditor data requests and outline of the leadership structure for managing audits.</td>
<td>Unit</td>
<td>PI, Unit Admin, Dean/Chair/ Director, Pre Award Unit, Post Award Unit, Research Officer, OTHER</td>
</tr>
<tr>
<td>29 Follow the auditing policy and protocol for interacting with auditors as well as for processing data requests</td>
<td>Campus</td>
<td>Unit, Assistant Controller's Office, Financial Information Systems, Internal Audit, OTHER</td>
</tr>
<tr>
<td>30 Notify Research Officer after receiving notification of an audit.</td>
<td>System</td>
<td>Financial Information Systems, Internal Audit</td>
</tr>
<tr>
<td>31 Notify Controller's Office after receiving notification of an audit from the units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32 Assign internal management role for individual external agency audits. This will typically be the Assistant Controller for audits of a fiscal nature. The assigned internal management role will be responsible for arranging visits, managing data gathering, serving as the primary point of contact with external agencies and responding to audit findings.</td>
<td>Unit</td>
<td>PI, Unit Admin, Dean/Chair/ Director, Pre Award Unit, Post Award Unit, Research Officer, OTHER</td>
</tr>
<tr>
<td>33 Perform the internal management role for individual external agency audits</td>
<td>Campus</td>
<td>Unit, Assistant Controller's Office, Financial Information Systems, Internal Audit, OTHER</td>
</tr>
<tr>
<td>34 Participate in entry meetings and exit meetings for all external agency audits</td>
<td>System</td>
<td>Financial Information Systems, Internal Audit</td>
</tr>
<tr>
<td>35 Notify the campus Post Award Office regarding all data requests from an external agency directly to the units.</td>
<td>System</td>
<td>Financial Information Systems, Internal Audit, OTHER</td>
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<tbody>
<tr>
<td></td>
<td></td>
<td>PI</td>
<td>Admin</td>
<td>Dean/ Chair/ Director</td>
</tr>
<tr>
<td>36</td>
<td>Notify the internal project manager (typically the Assistant Controller's Office) regarding all data requests identified by the units</td>
<td>I</td>
<td>I</td>
<td>I</td>
</tr>
<tr>
<td>37</td>
<td>Contact unit administrators to gather information for audits.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Prepare documentation at a project level to meet the needs of external audits</td>
<td>S</td>
<td>S</td>
<td>P</td>
</tr>
<tr>
<td>39</td>
<td>Submit audit documentation to the Post Award unit</td>
<td>S</td>
<td>S</td>
<td>P</td>
</tr>
<tr>
<td>40</td>
<td>Prepare audit documentation at a campus level and submit to the internal project manager (typically the Assistant Controller's Office).</td>
<td>S</td>
<td>P</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Evaluate audit data for reasonableness and then submit audit documentation to the auditor</td>
<td>I</td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Review audit response</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Communicate the results of audit findings to leadership at the campuses</td>
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