Financial Research Compliance

April 2013
I. What is a Sponsored Award?
II. Sponsored Awards at WFU
III. Compliance
IV. Hot Topics
V. Audits
VI. WFU Updates
VII. Questions
VIII. Contacts
What is a Sponsored Award?
What is a Sponsored Award?

• Externally funded activities in which a formal written agreement (grant, contract, or cooperative agreement) is entered into by the university and the sponsor.

• Includes:
  • Statement of Work
  • Financial Accountability
  • Deliverables

• **Exchange transaction** – sponsor receives benefits (e.g. patent rights or research findings) that are substantially equal to the resources provided to the institution.

• WFU Fund: RG-fund or D-fund (internal awards)
Sponsored Awards at WFU
Sources of Awards:

- Federal government
- State government
- Private companies/foundations
- Internal awards

Awards per WFU Financial Statements:

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grants</td>
<td>$8,953,945</td>
<td>10,286,355</td>
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<tr>
<td>State Grants</td>
<td>1,297,802</td>
<td>1,507,204</td>
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<tr>
<td>Private Grants</td>
<td>5,045,089</td>
<td>1,844,081</td>
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<tr>
<td>Total</td>
<td>$15,296,836</td>
<td>13,637,640</td>
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<td>Agency</td>
<td>2012</td>
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<tr>
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<td>------------</td>
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<tr>
<td>National Science Foundation</td>
<td>$2,714,938</td>
<td>2,818,967</td>
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<tr>
<td>Dept. Health &amp; Human Services</td>
<td>2,355,438</td>
<td>2,867,631</td>
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<tr>
<td>Dept. of Energy</td>
<td>489,923</td>
<td>339,686</td>
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<tr>
<td>Dept. of Defense</td>
<td>419,793</td>
<td>676,965</td>
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<tr>
<td>Dept. of State</td>
<td>241,847</td>
<td>328,447</td>
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<tr>
<td>Dept. of Commerce</td>
<td>161,070</td>
<td>123,612</td>
</tr>
<tr>
<td>US Department of Agriculture</td>
<td>102,548</td>
<td>138,763</td>
</tr>
<tr>
<td>National Endow. for the Humanities</td>
<td>64,235</td>
<td>19,719</td>
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<tr>
<td>NASA</td>
<td>46,663</td>
<td>72,449</td>
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<td>National Endow. for the Arts</td>
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<td>Library of Congress</td>
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<td>IMLS</td>
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<td>Dept. of Homeland Security</td>
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<td>Financial Aid</td>
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<td>1,598,267</td>
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<tr>
<td>WFUHS</td>
<td>1,048,657</td>
<td>1,137,200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$8,953,945</td>
<td>10,286,355</td>
</tr>
</tbody>
</table>
FY12 Significant Private Grants:

1. John Templeton Foundation
2. Camel City Solar
3. CeeLite
4. North Carolina Biotechnology Center
5. EDUCAUSE
6. Reynolds American
7. Corporation for Public Broadcasting
## Internal Awards – FY12 Awards

<table>
<thead>
<tr>
<th>Award Type</th>
<th>Award $</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRIAD Interuniversity Project Planning Grants</td>
<td>$31,500</td>
</tr>
<tr>
<td>Social, Behavioral, &amp; Economic Sciences Research Fund</td>
<td>60,139</td>
</tr>
<tr>
<td>Science Research Fund</td>
<td>49,452</td>
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<tr>
<td>Center support and Planning Grants</td>
<td>87,463</td>
</tr>
<tr>
<td>Match/Cost share for faculty research projects and other support</td>
<td>188,000</td>
</tr>
</tbody>
</table>
Office of Research and Sponsored Programs (ORSP)

- Funding Opportunity
- Proposal
- Acceptance/Negotiation
- Award Document
- Financial Reports
- Transactions & Monitoring
- Research Activities
- Fund & budget set-up
- Collection
- Effort Reporting
- Annual Reports
- Closeout
Compliance
Regulatory Hierarchy/Pyramid

Individual Grant / Contract Terms

University Policies

Sponsor-Specific Policies

Federal Policies
• Agreement between the university and the sponsor
• Governing document for the sponsored award
• Includes all specific compliance related items needed to be followed on the sponsored award
April 23, 2013

Dr. ______
Principal Investigator
Department of ______

Dear ______,

Congratulations! Attached is the fiscal administration form that informs you of the new fund number and budget on your new award from ______. Make sure you include this fund number with any project expenditures you incur related to your new award. Please be sure to sign a copy of the attached form and return it to Debbie Hellmann in FAS and keep a copy for your files.

Some important items to note in the management of your new grant are as follows:

1) **Period of Performance** - Please check the start and end dates for your award and ensure that all grant expenditures occur within the appropriate time period. For additional resources see “Timeline for Selected Activities on Sponsored Projects” on ORSP’s website (http://www.wfu.edu/rsp/award.html).

2) **Salaries** - If you have salaries budgeted on your award, please be sure to send the appropriate paperwork to Human Resources in a timely manner. This will ensure that payroll for you and/or your employees is properly disbursed and charged to the grant. (If you have questions regarding required procedures please contact AS(HR)@wfu.com)

3) **Payments** - If you have questions on how to pay for a non-salary item (travel, supplies, etc.) please visit the Accounts Payable website at www.wfu.edu/fms/sm/index.html or email ap@wfu.edu.

4) **Monthly Reports** - Financial reports for your grant are available monthly online via the Cognos reporting system. As the Financial Manager of the award, it is important that you review these reports every month for accuracy and contact Debbie Hellmann (x5187) or Gail Arnette (x4027) should you see any problems.

5) **Cost Allowability** - If you have questions about the allowability of a cost on your grant, please contact Debbie Hellmann or Gail Arnette.

6) **Changes in Project** - If you find that you need more time to complete your project, or make other changes, please contact the Office of Research and Sponsored Programs at x5888.

Should you have any other questions, please feel free to contact us at grantsaccounting@lists.wfu.edu.

Thank you,

The Post-Award Team
Financial & Accounting Services
• Conflict of Interest
• Code of Ethics
• Code of Conduct
• Effort Reporting
• Record Retention
• Patent and Inventions Policy
• Copyright Policy
• Research Misconduct
• Who Can be a PI?
• Cost Share Policy

• Fixed Asset Policy
• Business Expense Policy
• Human Resources
• Procurement Policy
• Travel, Meals & Entertainment Policy
<table>
<thead>
<tr>
<th>Department / Owner</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>ORSP</td>
<td><a href="http://www.wfu.edu/rsp/policies.html">http://www.wfu.edu/rsp/policies.html</a></td>
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<tr>
<td>Grants Accounting &amp; Compliance</td>
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<tr>
<td>Purchasing</td>
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<td>Payroll</td>
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<td>P-card</td>
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<tr>
<td>Foreign Visitors</td>
<td><a href="http://finance.wfu.edu/faculty-staff/foreign-visitors">http://finance.wfu.edu/faculty-staff/foreign-visitors</a></td>
</tr>
</tbody>
</table>
• **NSF Award & Administration Guide**

• **NIH Grants Policy Statement**
### WFU Expanded Authorities

**APPROVALS ALLOWED UNDER EXPANDED AUTHORITIES**

*applicable to grants only*

<table>
<thead>
<tr>
<th>Agency</th>
<th>No Cost Extension</th>
<th>Pre-Award Costs</th>
<th>Equipment</th>
<th>Foreign Travel</th>
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<tbody>
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<td>NIH</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires NIH prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
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<tr>
<td>NSF</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires NSF prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
<tr>
<td>NASA</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires NASA prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>The purchase of any equipment with a cost of $5,000 or more requires NASA prior approval.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
<tr>
<td>DOE</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires DOE prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
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<tr>
<td>EPA</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires EPA prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
<tr>
<td>USDA</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires USDA prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
<tr>
<td>ARO</td>
<td>All extensions require ARO prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>The purchase of any equipment with a cost of $5,000 or more requires ARO prior approval.</td>
<td>All foreign travel requires ARO prior approval.</td>
</tr>
<tr>
<td>NEH</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires NEH prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
<tr>
<td>DoED</td>
<td>WFU can approve a one-time extension of up to 12 months. Add'l extension requires Dept of Ed prior approval.</td>
<td>WFU can approve costs incurred within 90 days of award start date.</td>
<td>WFU can approve the purchase of special purpose equipment not in the approved budget.</td>
<td>No prior approval is required. Use of U.S. Flag Carrier is required.</td>
</tr>
</tbody>
</table>

**Sponsors must be notified 10-30 days prior to termination date, depending on agency requirements, of a Grantee approved no cost extension.**

**Requests to rebudget funds for the purchase of equipment should be submitted on an Internal Approval to Rebudget Form.**

The provisions above may be superseded by individual award terms and conditions.

- Cost-related and prior approval requirements
- Dependent upon Agency
- Specifically address:
  - No cost extensions
  - Pre-Award Costs
  - Equipment
  - Foreign Travel

Contact ORSP for questions or additional information

http://www.wfu.edu/rsp/pdf/Approvals.pdf
• **OMB Circular A-21**: *Cost Principles for Educational Institutions*

• Establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions

• Criteria to classify expenses on federally funded grants:
  • Reasonable
  • Allocable
  • Allowable
  • Consistent
A-21 Principles

- The cost of a sponsored agreement is comprised of the allowable **direct costs** incident to its performance, plus the allocable portion of the allowable **facilities and administration (F&A) costs** of the institution, less applicable credits.

- **Direct Costs** – costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

- **F&A costs** – costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity (commonly referred to as “indirect” costs).
• **Unallowable Cost Examples** *(A-21, Section J):*
  • Alcoholic beverages
  • Entertainment costs
  • Goods or services for personal use
  • First class accommodations on commercial airlines
  • Passports and Visa expediting fees
  • General departmental office supplies
  • Administrative or clerical staff salaries
  • Alumni/ae activities
  • Student activity costs
• **OMB Circular A-110**: *Uniform Administrative Requirements for Grants and Agreements*

• Includes discussion on the following:
  • Pre-Award Requirements
  • Post-Award Requirements
    • Financial and Program Management
    • Property Standards
    • Procurement Standards
    • Reports and Records
    • Termination and Enforcement
  • After-the-Award Requirements
• **OMB Circular A-110**: *Section C. 21 - Standards for financial management systems*

  • Accurate, current and complete disclosure of the financial results
  • Records that identify adequately the source and application of funds
  • Effective control over and accountability for all funds, property and other assets
  • Comparison of outlays with budget amounts for each award
  • Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award
  • Accounting records supported by source documentation
Cost of Non-Compliance
Ethics - principles or standards of human conduct, sometimes called morals; The rules or standards governing the conduct of the members of a profession.

Fraud - deception deliberately practiced; an act of deceiving or misrepresenting, often for personal gain.

Misuse of Funds - the use of funds for other than the purpose authorized.

Research Misconduct - the Fabrication, Falsification, or Plagiarism in proposing, performing or reviewing research or in reporting research results. It does not include honest error or differences of opinion.

Fabrication - making up data or results and recording or reporting them.

Falsification of Research Data - manipulation of research materials, equipment, or processes, or changing or omitting data or results such that the research is not accurately represented in the research record.

Plagiarism - the appropriation of another person’s ideas, processes, results, or words without giving appropriate credit.
Costs of Non-Compliance

- Suspension, debarment, exclusion of certain individuals from participation
- Probationary status
- Restrictions on ability to authorize expenses
- Termination of employment
- **Fines** - institutional fines (up to $32M) and individual (up to $180k)
- **Jail time** – up to 1-year
- “**Exceptional**” status - loss of expanded authorities and higher scrutiny on **everything** submitted including: proposals, financial reports, progress reports, audits, budget requests…
Hot Topics
1. **External**
   - Effort Reporting & Certification
   - Subrecipient Monitoring
   - Cost Transfers
   - OMB Proposal

2. **Internal**
   - Financial Oversight
   - Documentation
   - Salaries
   - Taxes
   - Equipment
   - Overspent / Waiting on extension
The Federal Government wants “proof” that:

- We are following through with our commitments, both financially and scientifically, and
- The amounts that we are billing are consistent with the effort being reported and exerted.

Principal Investigators and the University are ultimately responsible for ensuring that all charges to an award are appropriate, including labor charges.
Effort Certification:

- A legally binding document that states the **reasonable estimate** of percentages of **actual effort** expended on projects and institutional activities for a given period.
  
  - Encompasses *all professional institutional activities* on an integrated basis
  
  - Includes any “**promised**” amount of time, even if no salary is charged to the project
  
  - It must total to 100% effort
• Does not equate to any set number of hours, such as 40 hours per week

• It includes ALL institutional activities
  • Research activities
  • Departmental activities
  • Administrative activities - Committees (IRB, IACUC, COI Task Force)
  • Teaching activities

• The only thing NOT included is external consulting
• **Potential Red Flags**
  - 100% Externally funded
  - 5 or more sources of external funding

• **Absence of PI or Key Personnel**
  - >90 days from project requires notification to sponsor

• **Reduction in Effort for Key Personnel**
  - Reduction of 25% or more of the approved amount requires prior notification to sponsor

• **NSF Summer Salary Rules**
• Federal awards requirement (A-133)

• Critical pieces:
  1. Grants Accounting & Compliance - review of recipient’s A-133 audit (performed by Grants Accounting & Compliance)
  2. PI/Department - Oversight to verify appropriate use of funds and performance of assigned tasks
Cost Transfers

- Manual entry made to move charges from one RG number, Fund number or account to another

- Per Agency and WFU Policy transfers that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered.
Cost Transfers

• Back up documentation and detailed explanation must be supplied
  • Must fully explain why the transfer is necessary
  • “To correct error” and “to transfer funds to correct project” are NOT sufficient details

• Salary transfers
  • If necessary, correction must be done through payroll
  • Contact HR to make the job correction for the employee for future payments

• Cost Transfer Explanation & Justification Form
• OMB has proposed sweeping changes to Grants Management Reform
• Proposals include changes to the following:
  • Combining all eight OMB Circulars into one document
  • Administrative Requirements
  • Cost Principles
    • Flat indirect cost rates
    • Certain computing devices as allowable direct costs
    • Effort reporting
  • Audit Requirements
    • Audit thresholds
    • Major programs
    • Compliance requirements
• **Comment period is open until June 2, 2013**
Financial Oversight

- **Monthly review of Budget vs. Actual reports**
  - Government internal control expectation
  - Prompt correction of errors (90-day window)
  - Accuracy of reporting
  - Salaries correctly allocated
- **P-cards**
  - Follow University and grant compliance on purchases
- **Service contracts**
  - Timing of contract length and length of grant
- **Transaction Approval**
  - Approval authority established with FAS
  - Items are reviewed for allowability before sending to FAS for processing
• Detailed information to explain why it was reasonable, allowable and allocable cost for furthering the grant purpose

• Submit documentation timely, for appropriate review and recording within the GL

• Federal document retention requirement of 3-years after the date of the final expenditure report submission
• **Process**
  - Must notify HR that grant will be covering part of the salary, otherwise will be paid out of department funds
  - When hiring someone, contact HR in advance to follow University guidelines and procedures

• **Course buy-outs**
  - Dean’s approval necessary at the beginning of the semester
  - Contact HR, FAS, and ORSP when course buy-out is applied

• **Summer Salary**
  - Fill out required form (HR/Grants/Dean to sign)
  - Finalized by the 10th of the month to be paid
• **Current Hot Tax Topics on the Reynolda Campus:**
  
  • Travel funds – for people not employed by the grant creates a scholarship or travel grant for the person, rather than “work related” travel.
  
  • Independent contractors in foreign countries – arrangement may not be allowed dependent upon location.
  
  • Foreign Nationals

• **When in doubt**, contact the following FAS departments on different payment methods:
  
  • Tax Department
  
  • Payroll
  
  • Accounts Payable
• WFU defines Capital Equipment as an individual or operating unit, with a purchase price of $5,000 or more, and an estimated useful life of at least one year.

• All items that meet these guidelines are to be tagged with a WFU property decal for subsequent ongoing physical inventory.

• Property controls tested with annual A-133 audit.

• **TIP:** Agencies have different rules on purchasing equipment with grant funding – check your award document or sponsor compliance sources prior to purchasing.
• If your grant is overspent or you are waiting for an extension, please contact Grants Accounting & Compliance for further instructions on how to record further expenditures.

• Departmental authorization may need to be given to further spend resources toward the sponsored award purpose.

• **DO NOT** record to another award that “has budget availability” – this creates a cost transfer that will call into question the University’s internal control structure
Audits
External Audits

- University external financial statements
- Annual OMB Circular A-133 Audit
  - WFU’s current external auditor is KPMG
  - WFU’s internal audit department assists KPMG in performing testwork
- Funding Agency Audits
  - Award focus
  - Administration focus

Internal Audits
1. Indirect Rate Proposal
2. Fringe Rates
3. New Policies & Procedures to be finalized
4. Website Updates
5. Grants Accounting & Compliance Availability
Submitted proposal for new federal indirect rate to our cognizant agency (DHHS) in December 2012

WFU has not received a response from DHHS to date

New indirect rate to be applied for FY14

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<th>Fiscal Year</th>
<th>On-campus rate</th>
<th>Off-campus rate</th>
<th>Base</th>
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<tbody>
<tr>
<td>2013</td>
<td>41.0%</td>
<td>21.0%</td>
<td>Modified total direct costs</td>
</tr>
<tr>
<td>2012</td>
<td>41.0%</td>
<td>21.0%</td>
<td>Modified total direct costs</td>
</tr>
<tr>
<td>2011</td>
<td>41.0%</td>
<td>21.0%</td>
<td>Modified total direct costs</td>
</tr>
<tr>
<td>2010</td>
<td>56.0%</td>
<td>26.0%</td>
<td>Salaries &amp; wages</td>
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<tr>
<td>2009</td>
<td>56.0%</td>
<td>26.0%</td>
<td>Salaries &amp; wages</td>
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WFU established a separate federal fringe rate in FY13.

FY13 fringe rates are as follows:

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<th>Non-federal</th>
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<tbody>
<tr>
<td>Full-time with benefits</td>
<td>25.0%</td>
<td>27.4%</td>
</tr>
<tr>
<td>Part-time with benefits</td>
<td>15.0%</td>
<td>17.4%</td>
</tr>
<tr>
<td>Part-time without benefits</td>
<td>10.0%</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

FY14 federal fringe rates to be released soon.
• **Policies Currently in Development Stages:**
  • Overdrafts on Sponsored Projects
  • Cost Transfer Policy
  • Cost Sharing/Matching Contributions Policy
  • Unallowable Costs Policy
Financial Services

Budget & Financial Planning, Finance Systems, Financial & Accounting Services, Procurement Services

Home > Faculty & Staff > Grants and Awards Management

Grants and Awards Management

Overview

The Grants Accounting and Compliance team provides post-award related services for all sponsored grants and awards and ensures that the University maintains compliance with terms of the award including all federal regulations. Our information page is intended to be a resource for faculty and staff on post-award areas of responsibility and the relevant guidance and tools required to properly manage grant and award accounting, financial reporting, and compliance. We are passionate about providing superior customer service to the campus community. If you do not find what you're looking for on our information page please email us!
Grants Accounting & Compliance is available at least one-day a month on campus to answer questions. You can set-up an appointment or drop-by to get post-award grants questions answers.
Questions / Comments
Your thoughts and comments on this presentation are appreciated. Please submit any thoughts on this presentation as well as thoughts on the direction of future research compliance trainings to the following email address:

grantsaccounting@lists.wfu.edu
Contacts
<table>
<thead>
<tr>
<th>Activity/Question</th>
<th>ORSP</th>
<th>FAS</th>
<th>Proc.</th>
<th>AP</th>
<th>HR</th>
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<tbody>
<tr>
<td>Establish a new position</td>
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<td></td>
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<td>X</td>
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<tr>
<td>Advertise a new or vacant positions</td>
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</table>
Contacts

- Accounts Payable
  - http://finance.wfu.edu/contact-us/feedback
- Grants Accounting & Compliance
- Human Resources
  - http://hr.wfu.edu/
- ORSP
  - http://www.wfu.edu/rsp/
- Payroll
  - http://finance.wfu.edu/faculty-staff/payroll-services
- Procurement
- Compliance Hotline
  - 1-877-880-7888