Sponsored Programs:
Post-Award Administrative Policy, v. 1.0
## Sponsored Programs: Post Award Administrative Policy

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<td><strong>Policy Author(s):</strong></td>
<td>Office of Sponsored Programs</td>
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<tr>
<td><strong>Policy Owner:</strong></td>
<td>Executive Director of Sponsored Programs</td>
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<td>Executive Vice President, Academic &amp; Student Services</td>
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PURPOSE

This policy outlines Northern Virginia Community College’s (NVCC, or the College) principles and guidelines toward the nonfinancial administration of sponsored programs during the post-award process. It includes specific criteria for both internal and external requirements to ensure that the College remains compliant with applicable regulations in a manner consistent with NVCC’s mission and strategy.

Failure to follow the practices detailed in this policy could lead to the termination or misuse of funding, resulting in fines / penalties, damage to the College’s reputation, legal sanctions, and/or suspension / debarment from federal procurements.

APPLICABILITY

This policy applies to the administrative function of sponsored programs related to the following sources of funds:

- Federal funds
- State funds
- Local funds
- Private funds
- Association funding

KEY ROLES AND RESPONSIBILITIES

**Executive Vice President, Academic & Student Services**

The Executive Vice President, Academic & Student Services is responsible for functional oversight of the College’s sponsored programs. In this capacity, the Executive Vice President, Academic & Student Services must verify that appropriate personnel, resources, and frameworks are in place to support the life cycle of each NVCC program while allowing for sustained growth.

**Executive Director of Sponsored Programs**

The Executive Director of Sponsored Programs is responsible for programmatic oversight of the College’s sponsored programs. By monitoring and enforcing compliance regulations, maintaining working relationships with NVCC employees and external funding agencies, and providing experienced direction toward program development, the Executive Director of Sponsored Programs is responsible for daily management of the College’s ongoing programs as well as forthcoming opportunities for growth.

**Office of Sponsored Programs staff and Grant Writers**

The Staff of Sponsored Programs and Grants Writers provide support roles in the identification, development, and execution of sponsored programs. Upon execution of an award, they are responsible for providing necessary information and assisting preparation of program requirements in fulfillment of the award.

**Principal Investigator / Project Director**

The Principal Investigator / Project Director (PI/PD) is responsible for executing, managing, and monitoring the financial and programmatic activity related to a sponsored program.
POLICY OVERVIEW

Summary

In accordance with Section 11 – Sponsored Programs of the Virginia Community College System (VCCS) Policy Manual, the College shall be responsible for fulfilling all of the requirements of regulations associated with the award, including initiation of the program, adherence to the proposal, progress reporting, completion of the program, and final reporting. This policy provides information around specific post-award functions to verify achievement of this mandate through compliant execution of NVCC’s sponsored programs.

Reporting

While the specific reporting requirements of each sponsored program may vary by funding source, funding type, and various other factors, all require periodic updates on both the performance of the program to date and the College’s dedication of resources to verify ongoing compliance with the terms and conditions of the award.

Programmatic Reporting

The PI/PD is responsible for the preparation, certification, and submission of all programmatic/technical reports. In accordance with §215.51, Title 2 of the Code of Federal Regulations (CFR), programmatic reports shall generally contain a comparison of actual accomplishments with the goals and objectives established for the period, as well as reasons why established goals were not met and other pertinent findings of the PI/PD. Further information must be included in the reports as stated in the terms and conditions of the award.

§215.51, Title 2 of the CFR also requires the College to notify the funding agency immediately, irrespective of reporting due dates, if a development has a significant impact on the award-supported activities. This includes problems, delays, or adverse conditions which materially impair NVCC’s ability to meet the objectives of the award. The notification must include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

All programmatic reports must be reviewed and approved in writing by the PI/PD as well as other NVCC personnel as necessary. Reports must be submitted within the timeframe stated in the award using the delivery method specified by the funding agency.

Time and Effort Reporting

Time and effort certification provides funding agencies assurance that the salaries/rates charged to the program are commensurate with the effort being given. For each award, the College requires periodic tracking and reconciliation of program performance against payroll expenditures. To accomplish this, each employee assigned to a program must complete time and effort reports identifying the amount / percentage of their time contributed to the program. The intervals between reports may be regulated by the funding agency or determined by appropriate NVCC personnel based on relevant factors such as the duration of the program and frequency of financial reporting.

The PI/PD is responsible for reviewing time and effort reports to verify the stated contributions of each employee. After each report has been certified, the PI/PD must coordinate with personnel responsible for tracking the financial data of the program to reconcile the information against employee payroll expenditures charged to the program. If discrepancies exist, the PI/PD, the employee, and other related parties must resolve the issue and verify that
financial data entered into NVCC’s accounting system agrees with the corresponding amount of time and effort reported by the employee.

Post-Award Program Updates

Through review of the periodic reporting requirements outlined above, the PI/PD must monitor the status of each program to determine whether potential updates are necessary during the period of performance. Program updates may include the timing of deliverables, program duration, budget adjustments, and personnel changes, among others, but must be reviewed against the award documentation to determine whether they are permissible under the terms and conditions of the award. If permitted by the funding agency, the PI/PD must coordinate with appropriate personnel to establish an accurate update and submit necessary documentation through proper channels to request the change. Failure to obtain proper approvals and/or meet the new terms of the award could lead to program noncompliance and subsequent damage to the College’s reputation.

If program updates are approved by the funding agency, appropriate personnel must retain all documentation supporting the change with the original notice of award in accordance with the ‘Record Retention’ section of this policy. In addition, the updated information must be provided to applicable NVCC personnel for processing (e.g. personnel changes to the Human Resources Department, reporting changes to preparers of the deliverables, etc.).

Close-Out

Close-out procedures required by the funding agency are specified in the award documentation. During close-out, which generally occurs within 90 calendar days after the date of completion of the award, the PI/PD must ensure that all requirements of the award have been fulfilled by preparing / submitting applicable final reports and coordinating with appropriate personnel to resolve any outstanding issues.

Audits

Audits of sponsored programs may occur during the period of performance or after the program’s completion or termination. In either event, the College must adhere to the terms of the audit in a timely and accurate manner. Audits related to federal programs must be performed in accordance with OMB Circular A-133, and all other programs are subject to the specific audit guidance provided by the funding source. As stated by OMB Circular A-133, and relatable to all programs, NVCC must maintain internal control over programs to provide reasonable assurance that the College is managing the awards in compliance with laws, regulations, and provisions of contracts or grant/cooperative agreements that could have a material effect on the sponsored programs.

All audit-related documentation must be retained in accordance with the ‘Record Retention’ section of this policy.

Subrecipients

PI/PDs, along with personnel in the Office of Sponsored Programs, are responsible for the management of any sub-awards, whether the College is the beneficiary or benefactor of such an award. When adhering to stated requirements, all parties must verify compliance with the terms and conditions stated in the original agreement as well as applicable laws and regulations. All program activity, which may be performed by NVCC personnel or reported to the College by the associated entity depending on the nature of the agreement, must be tracked, monitored, and reported on a periodic basis to ensure that funding is used for its authorized purposes and performance goals are achieved. Any issues must be investigated and resolved in a timely manner to sustain continued compliance.
Policy Deviations

It is recognized that on rare occasions there may be a need to deviate from this policy. In the event this situation occurs, the reason for deviation must be clearly documented subject to the approval of the Executive Vice President, Academic & Student Services and retained in the official record of the sponsored program.

Record Retention

In accordance with CAPP manual topic 20605 – Federal Grants Management, records related to fiscal activity and other supporting documentation must be retained for a period of at least three years. NVCC shall adopt the same requirements for all funding sources and all elements of the program, including post-award records. The retention period generally starts at the close of the fiscal year covered by the award or at the time of final close-out, but may begin on a date unique to the award (e.g. from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report).

For pending, ongoing, or unresolved litigation, audits, or claims, documentation must be retained until completion, resolution, or negotiation of settlements in accordance with standard schedules. Destruction of records must be in accordance with policies and procedures of the Records Analysis Section of the Library of Virginia.

DEFINITIONS

- Internal control – A process, effected by an entity’s management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
  - Effectiveness and efficiency of operations
  - Reliability of financial reporting
  - Compliance with applicable laws and regulations

- Programmatic reporting – Periodic comparisons of the program’s actual accomplishments to the goals and objectives established for the period, as well as reasons why established goals were not met and other pertinent findings

- Subrecipient – An entity that receives a sub-award from a primary recipient; by assuming responsibility for programmatic decision making and adherence to applicable compliance requirements, the subrecipient is held accountable for the use of all funds provided by the sub-award

- Time and effort reporting – Periodic confirmation that direct salary charges to sponsored programs are reasonable and reflect actual work performed

POLICY REVIEW

This policy must be reviewed annually, commencing on the first anniversary of the policy’s effective date.
OTHER/REFERENCES

Circulars: Educational and Non-Profit Institutions Documents:

- **OMB Circular A-21 – Cost Principles for Educational Institutions**
  (relocated to 2 CFR, Part 220)

- **OMB Circular A-102 – Grants and Cooperative Agreements With State and Local Governments**

- **OMB Circular A-110 – Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations**
  (relocated to 2 CFR, Part 215)

- **OMB Circular A-133 – Audits of States, Local Governments, and Non-Profit Organizations**

VCCS Policy Manual:

- **Section 4 – Administration and Finance**

- **Section 11 – Sponsored Programs**

Commonwealth Accounting Policies and Procedures Manual, sections:

- **20605 – Federal Grants Management**

Library of Virginia:

- **Records Analysis Section**

Relevant NVCC Policies and Procedures:

- Sponsored Programs: Pre-Award Policy and Procedures

- Sponsored Programs: Acceptance of Award Policy and Procedures

- Grants – Financial Policy and Procedures (Post-Award)