

Sponsored Program Accounting and Regulatory Certification (SPARC)
Workshop Descriptions

Series Overview

In light of the growth of externally funded research at RIT, our goal is to ensure that faculty and staff have the information and tools necessary to manage their awards both effectively and efficiently. The Sponsored Programs Accounting & Regulatory Certification (SPARC) program is specifically designed for department administrators, Principal Investigators, and other staff who provide direct post award fiscal and administrative support of sponsored projects to Principal Investigators. The workshops are intended to not only help attendees gain or enhance skills for exceptional post award management, but to also increase general knowledge and understanding of related policies and procedures, required forms, and best practices in place throughout RIT.

The series is comprised of five workshops presented by Sponsored Programs Accounting and twelve workshops presented by the Accounting Department.

Each of the workshops is conducted throughout the academic year and is presented by subject matter experts from the Sponsored Programs Accounting Office and from the Accounting Department. Employees who attend each of the workshops in Track I, Accounting Practices, Procedures and Protocol series (P3) and Track II, SPARC series, and complete a competency assessment will receive a certificate of completion and competency.

Curriculum

Track I – Employees seeking to obtain the SPARC certificate must complete all twelve workshops in the P3 series. These workshops include:

- 1) Introduction to Accounting
- 2) The Budget Process at RIT (or NTID)
- 3) Understanding Journal Entries/When to Use Transfers
- 4) Accounts Payable Processes
- 5) Accounting for Fixed Assets and Capital Projects
- 6) Payroll Processes
- 7) Using Oracle Reports to Reconcile Your Budget
- 8) Purchasing Processes & Procedures
- 9) Travel Policies and Procedures
- 10) Procurement Card Processes
- 11) Accounting & Payroll Forms Workshop
- 12) Internal Controls and Fraud in the Workplace

These workshops are offered throughout the academic year (September – May) and the total time commitment is approximately 24 hours (2 hours per workshop). Employees who complete all of the workshops will receive a certificate of completion.

These P3 workshop descriptions can be found on the Controller’s Office web page.

Track II – In addition to the workshops in Track I, employees who wish to obtain the SPARC certificate must complete all five of the SPARC workshops offered. These workshops provide information specifically related to the fiscal administration of sponsored projects and include:

- 1) Introduction to Accounting for Grants and Contracts
- 2) Other Direct Costs
- 3) Compensation and Effort Reporting
- 4) Accounting for Cost Share Commitments
- 5) Audits and Compliance

The total time commitment for these SPARC workshops is approximately 15 hours (3 hours per workshop) during the academic year (September – May). Refer to the course descriptions on the following pages.

SPARC workshop descriptions can be found on the Controller’s Office web page.

Materials

Attendees will receive workshop handouts designed to be a ready reference guide for later use.

SPARC Certification Process

In order to obtain the SPARC certificate, employees must complete the workshops in Track I* and receive a certificate of completion, complete Track II, and successfully complete the online assessment. The assessment is offered online and is comprised of True/False and multiple choice questions. When taking the assessment, employees may refer to workshop materials, handouts and information on the SPA web site.

Annual Recertification

An Update/Refresher workshop is offered once per year just prior to the offering of the annual competency assessment (see below for more information). Individuals who have not yet taken the competency assessment, which is required to obtain the certification, may also attend this workshop.

Individuals who have successfully completed the SPARC program will be invited to attend the Update/Refresher workshop annually to maintain a current certification.

Workshop Descriptions

Workshop I: Introduction to Accounting for Grants and Contracts

This introductory workshop in the SPARC program is designed to provide Principal Investigators and staff responsible for grant and contract administration with an understanding of RIT and sponsor policies and procedures related to the management of externally funded projects. Topics include:

- 1) The regulatory environment that dictates how sponsored projects are to be managed
- 2) Compliance requirements
- 3) A review of roles and responsibilities for various post award tasks
- 4) An overview of processes and procedures for recording transactions on sponsored projects
- 5) The most useful Oracle reports to assist with monitoring expenses
- 6) An overview of accounting for cost share commitments
- 7) An overview of indirect costs and facilities and administrative charges. Attendees will gain the knowledge necessary to begin to manage sponsored projects as well as where to obtain assistance when questions arise.

Prerequisite: It is recommended that employees attend Accounting's P3 Workshop I: Introduction to Accounting prior to registering for the Introduction to Accounting for Grants and Contracts workshop.

Workshop II: Other Direct Costs

This workshop, the second in the SPARC series, has been developed to provide attendees with information about direct costs, other than labor, most commonly charged to sponsored projects. Topics covered in the workshop include:

- 1) The distinction between direct and indirect costs
- 2) How to distinguish between subcontractors and independent contractors and the paperwork required for each
- 3) Understanding what participant support costs are
- 4) How to process payments to human subjects
- 5) How to track capital equipment purchases and fabricated equipment parts
- 6) Processing travel reimbursement, including what is and what is not allowable

Upon completion, attendees will have an understanding of the types of costs that can be directly charged to sponsored projects, the procedures that are in place to process these expenditures, which forms to use, and the signatory / approval requirements.

Prerequisite: It is recommended that employees attend Accounting's P3 Workshop I: Introduction to Accounting and Workshop 4: Accounts Payable Processes.

Workshop III: Compensation and Effort Reporting

In this workshop attendees will learn which labor costs are allowable on grants and contracts and how to complete the required paperwork to properly record these charges. Topics covered in the workshop include:

- 1) Completing and approving Employee Action Forms (EAF) for labor costs charged to sponsored projects
- 2) Calculating allowable summer salary expenses
- 3) Calculating and certifying percent of effort
- 4) How to compensate student workers, including graduate assistants

Examples and exercises will provide participants with hands-on experience on how to calculate effort and how to complete the required forms appropriately. Frequently asked questions and emerging issues regarding sponsor regulations and compliance related to effort will be discussed.

Prerequisite: It is recommended that employees attend Accounting's P3 Workshop I: Introduction to Accounting and Workshop VI: Payroll Processes.

Workshop IV: Accounting for Cost Share Commitments

In the Accounting for Cost Share Commitments workshop, the attendees will obtain information about:

- 1) What a cost sharing commitment is
- 2) What can be considered a cost share expense
- 3) How cost share expenses are recorded on the grant project
- 4) How cost share expenses are funded
- 5) How to determine an appropriate spending rate

Actual examples will be used throughout the workshop to illustrate the concept of cost share commitments.

Prerequisite: It is recommended that employees attend Accounting's P3 Workshop I: Introduction to Accounting.

Workshop V: Audits and Compliance

The last workshop of the SPARC series will provide attendees with a general understanding of the internal and external compliance and regulatory environment. The workshop will cover the practices and procedures participants should follow to ensure compliance with regulatory and sponsor requirements. In order for participants to gain an understanding of how to protect the University from audit and compliance risk, presenters will provide information to answer the ultimate question "*what are auditors looking for?*" Federal circulars, the cornerstones for the administration of federal projects, will be explained and relevant examples will be provided to assist participants with their interpretation.

Prerequisite: None; however, to obtain the SPARC certificate, employees must first complete the workshops in Track I – Accounting Practices, Procedures and Protocol series and the first four workshops in the SPARC series.

Annual Recertification Workshop

In order to maintain SPARC certification, employees need to attend an annual update/refresher workshop. Topics include:

- 1) Emerging trends in the world of sponsored programs
- 2) RIT process and procedure changes that impact the fiscal administration of grants and contracts
- 3) Current developments and other compliance and regulatory issues of interest to grant administrators

This session is a round-table discussion where participants will be encouraged to ask questions and share information and experiences regarding sponsored project administration with others.

Individuals who have not yet taken the competency assessment, which is required to obtain the certification, may also attend this workshop.