Roles and Responsibilities

Overview

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

The Vice President for Research is designated as the Institutional Official who has the authority to deal directly with funding agencies, both federal and non-federal, relating to any aspect of externally funded activity at Kent State University. The Division of Research promotes the creation and maintenance of a University environment that encourages and supports research productivity and compliance. The Vice President for Research is responsible for directing and guiding KSU’s research mission and for oversight of the Division of Research where, among other things, policies, procedures, and business decisions related to research and sponsored project administration are formulated and monitored.

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

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

Grants Accounting has the following specific responsibilities:

- Establishes, maintains (includes budget input), and terminates sponsored project funds/indexes in the financial accounting system (Banner)
- Notifies PI and appropriate parties of sponsored project funds/indexes creation
- Shares responsibility with Sponsored Programs for the formulation, implementation and interpretation of policies and procedures regarding sponsored projects
- Prepares and submits billings to sponsor on a timely basis
- Manages the collection of grant funds, Letter-of-Credit (LOC) draw down of funds and sponsored project accounts receivable
- Informs PI and department of payment problems with sponsors
- Coordinates the preparation and submission of financial reports to the sponsoring agency
- Monitors grant expenditures, for allowability and allocability
- Reviews purchase orders, check requisitions and salary forms
• Processes cost transfer requests and journal entries
• Reviews and processes payment of approved subrecipient invoices
• Monitors the fulfillment of cost share obligations
• Monitors program income
• Oversees the administration of the effort reporting function
• Monitors overdrafts of sponsored project funds/indexes and coordinates with department to ensure timely resolution
• Prepares the indirect cost allocation entry at year-end based upon University indirect distribution agreement
• Monitors subrecipient A-133 audit reports
• Assists with the development and negotiation of the Facilities and Administrative rate agreement with the University’s cognizant federal agency, the Department of Health and Human Services
• Assists with the government, private sponsor and public accounting firm audits
• Prepares various institutional reports and surveys
• Provides principal contact for sponsor fiscal officers

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

Sponsored Programs has the following specific responsibilities:
• Reviews, approves, and submits proposals on behalf of the institution
• Negotiates contracts and financial arrangements and serves as a liaison with sponsors throughout the life of the project
• Guides PIs in interpretation or clarification of federal regulations, funding agency requirements, award terms, and University policies
• Initiates paperwork to establish a sponsored project fund/index account for the project
• Develops the project spending plan that allocates the approved budget to University expenditure accounts and serves as the budget for the sponsored project fund/index
• Provides guidance with administrative issues that may arise including change in level of effort of key personnel, change in budget or change in scope of work that may require sponsor approval
• Administers the Organizational Prior Approval System as delegated by Federal Expanded Authorities to the University including grantee-approved no cost extensions and budget revisions
• Reviews and approves appointment forms for employees supported by sponsored projects
• Reviews and approves cost transfers and salary distribution revision forms submitted more than 90 days after the original charge
• Provides information on copyright and patent procedures, export control, reporting requirements and closeout procedures
• Completes intellectual property and fixed asset reporting
• Prepares and administers subcontracts and subawards
• Works with Institutional Advancement and the University Foundation to determine Sponsored Project/Gift decisions.
**Department/School/College**

Considered an integral part of a department’s program and resource base, funded programs must be monitored by the department head. Project over-expenditures and audit disallowances are ultimately the responsibility and burden of the home department.

Department/School/College has the following specific responsibilities:

- Ensures the PI follows University policies and assumes project administrative responsibilities
- Reviews and authorizes appropriate forms initiated by PI for payroll authorizations, new hires, purchases, cost transfers, and other related grant expenditures
- Maintains accurate departmental records that document and verify expenditures charged to the sponsored project fund/index made on purchasing cards, travel reimbursements and other electronic transactions
- Assures the appropriate indirect cost rates are being requested in sponsored projects budgets
- Assists the principal investigator in utilizing the Flashline reports
- Monitors any cost sharing commitments, along with the source of the cost share. Assures necessary commitments will be in place prior to the award and appropriately documented in the cost share fund/index
- Monitors project expenditures and use of funds through Banner and associated FlashLine reports
- Ensures costs are within sponsor and University guidelines
- Assigns correct expenditure accounts to check requests, p-card reconciliations, cost transfers, etc.
- Notifies the PI of any changes in Kent State University policies and procedures
- Provides oversight on all aspects of program income
- Obtains a thorough understanding of direct, unallowable, and indirect costs

**Principal Investigator**

The PI has primary responsibility for day-to-day direction and financial and administrative management of the project operating within University policy and funding agency requirements. The grant index will be in the name of the PI and his/her signature will be required on any University forms that require approval. It is University policy that the PI must be a continuing full-time faculty or staff person. The PI is responsible to the sponsor, the department, the college, and the University to ensure that the requirements of the sponsored project are met and the policies of the University are followed.

PI has the following specific responsibilities:

- Manages and conducts the project to meet project goals and objectives in a timely manner while adhering to federal regulations, funding agency guidelines, and University policies and procedures
- Understands the terms and conditions of the award/agreement, including any special or unusual conditions
- Manages the financial aspects of the project, ensuring that all charges to the sponsored project fund/index are necessary to accomplish the goals of the project and all personnel charged to the index are working on the project. The PI has primary responsibility for determining whether a cost benefits a project.
- Initiates and provides programmatic justification of expenditures of the project budget
- Approves payments of subrecipient invoices in a timely fashion
• Monitors expenditures by regularly accessing and reviewing the “Grant Report by Principal Investigator” report, the “Labor Distribution” report, and the “Transactions” report for the project. These are available on the “My Action Items” tab on the Flashline web site. Any errors and/or unauthorized charges should immediately be brought to the attention of the grant accountant for investigation/resolution. (See Monitoring Grant Expenditures)

• Conducts the project using the highest ethical standards and declares any potential conflicts of interest for themself or any individual involved with the project that would affect the conduct of the project. Any potential conflicts of interest shall be disclosed to Sponsored Programs and a Conflict of Interest Management Plan enacted when necessary.

• Cooperates with Sponsored Programs to develop the project spending plan that allocates the approved budget to University expenditure accounts and serves as the budget for the sponsored project fund/index.

• Ensures that any cost sharing commitments made in the proposal budget are met and appropriately documented.

• Recruits and hires personnel on the project following University policies and procedures including affirmative action.

• Oversees the work of all personnel, including students, utilized on the project.

• Ensures compliance with the requirement that salaries and wages paid with funds from sponsored programs are reasonable in relation to service actually performed on the project. This is an effort certification report prepared monthly (classified and student employees) or each semester (faculty and unclassified personnel) Signing of this document certifies that employees performed at the level of effort budgeted and certifies this on the “Effort Certification Report” distributed by Grants Accounting.

• Consults with Sponsored Programs to ensure that necessary approvals have been obtained for budgetary and programmatic changes that may be necessary during the project. This would include no-cost extensions, budget revisions, change in level of key personnel, and other programmatic changes and/or supplemental funding.

• Prepares and submits technical reports and any other required deliverables on a timely basis with copies to Sponsored Programs to be placed in the official award file. Fiscal reports are prepared by Grants Accounting based on actual documented expenditures and sent to funding agencies.

• Ensures that all project members are familiar with and abide by the federal and University compliance policies pertaining to human subjects in research; animal care and use; radiation safety; laboratory safety; hazardous substances; use of recombinant DNA; and related required training.

• Ensures that project members understand and comply with intellectual property and publication clauses of the sponsored project. Inventions and copyrightable material produced under sponsored projects must be governed by the specific terms of the award received from the sponsor and must be handled in accordance with University policy.

• Submits grant proposals to Sponsored Programs and other review bodies in a timely manner to allow for necessary review and approval before submission.

• Participates in training regarding University policies, compliance issues, proposal improvement, and agency specific issues.

• Keeps organized records of paperwork for audit purposes or in case of questions.

• Obtains a thorough understanding of direct, unallowable, and indirect costs.
Office of Internal Audit

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

Internal Audit has the following specific responsibilities:

- Determines the reliability and integrity of information; (i.e., evaluating the internal control systems and the integrity of financial and operating information produced by those systems)
- Determines whether compliance exists with policies, procedures, laws, and regulations
- Determines if assets are safeguarded and verify the existence of those assets
- Appraises the economy and efficiency of resource utilization (monetary and manpower)
- Reviews operations or programs for consistency with established management goals and objectives
- Assists members of our organization in the effective and successful performance of their responsibilities by providing them with analyses, appraisals, recommendations, and other pertinent information concerning the activities being reviewed.

1/17/2012