



PROCEDURE FOR INSTITUTIONAL POLICY R-06: TIME AND EFFORT CERTIFICATION

1. PURPOSE

The purpose of this procedure is to provide specific guidance to assist the West Virginia School of Osteopathic Medicine (“WVSOM”) with implementation of and ensure institutional compliance with WVSOM’s Institutional Policy R-06: Time and Effort Certification and the Office of Management and Budget (“OMB”) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”), 2 C.F.R. § 200.430, as applicable.

2. APPLICABILITY

This procedure applies to any situation where Institutional Policy R-06 is triggered. Not all sponsored projects require time and effort Certification. This procedure only applies to those sponsored projects that require time and effort (known as a Sponsored Project Award), or those in which WVSOM determines it is in its best interest to require time and effort Certification. The Office of Research and Sponsored Programs (“ORSP”) and Office of Business Affairs (“OBA”) jointly determine when time and effort Certification is required.

3. DEFINITIONS

For purposes of this procedure, the capitalized terms used herein have the meanings assigned to them in Institutional Policy R-06.

4. IDENTIFICATION OF COMMITTED TIME AND EFFORT

Each sponsored award to WVSOM includes a fully executed award, agreement, memorandum of understanding, contract, or other formal, written arrangement with the sponsor. Typically, this signed agreement includes the budget, budget narrative, and scope of work of the award. For fully executed awards that do not specifically include this information, the most recently agreed upon budget, budget narrative and scope of work (typically the submitted version) and/or full narrative shall be used for time and effort Certification determinations. The ORSP and OBA jointly determine the Committed Time and Effort for a sponsored project.

5. CERTIFICATION REQUIRED

- 5.1 *Compensated time and effort for WVSOM employees/students:* For individuals and sponsored awards that are in the WVSOM Banner system, salaried time and effort shall be reported monthly in WVSOM's Grant Time and Effort Certification System. In cases where a single, small award is provided to a Principal Investigator/Project Director (“PI/PD”), which includes stipends, non-salary compensation, or a contractual sponsored award that may not be entered into the Grant Time and Effort Certification System, the commitment shall be certified by the employee using the ORSP8: Time and Effort Certification form. The ORSP8 form shall be completed and signed by the individual, provided to the PI/PD for certification and signature and then submitted to the ORSP. This latter type of certification must occur at least bi-annually. Stipends and other compensation shall be reported on a schedule determined jointly by the ORSP and OBA.
- 5.2 *Non-Compensated time and effort:* Non-compensated time and effort commitments include committed Cost Share (voluntary or mandatory) and other forms of time and effort described in the award budget, budget narrative, or scope of work. The ORSP determines any non-compensated time and effort based on these documents. This type of time and effort shall be reported to the ORSP at least bi-annually, and shall be certified either in the Grant Time and Effort Certification System or by using the ORSP8: Time and Effort Certification form. The determination as to the method of

certification will be made jointly by the ORSP and OBA, and communicated to the PI/PD and other appropriate personnel. The ORSP8 form shall be completed and signed by the individual, provided to the PI/PD for certification and signature and then submitted to the ORSP. The schedule for non-compensated time and effort commitments shall be determined by the ORSP.

- 5.3 For all certification, regardless of type, the ORSP Grants Administrator reviews the certifications. This review and sign-off by the Grants Administrator does not constitute a certification of time and effort, but instead ensures appropriate information is included and the correct award information is provided, etc. This review serves as a compliance check and also ensures individuals and PI/PDs are Time and Effort certification as required. For any type of certification requirement, final summary reports from the WVSOM Time and Effort Certification system and/or ORSP8 certifications will be deposited into the grants management database by the ORSP, in accordance with the sponsor regulations and/or WVSOM's records retention schedule.

6. DESIGNATION OF INDIVIDUAL(S) BY THE ASSOCIATE DEAN OF RESEARCH AND SPONSORED PROGRAMS

Designation of other individuals by the Associate Dean of Research and Sponsored Programs, as in Institutional Policy R-06, Sections 4.5 and 4.6, shall be made in writing.

7. CERTIFICATION SCHEDULE

- 7.1 Employees, students, and other sponsored project personnel shall complete time and effort reports in a timely manner, and generally within 30 days after the end of the time period being certified.
- 7.2 The completed PI/PD certification is due by the end of the following month. For example, monthly certification for salary for April of a particular year is due by May 30th of that year. If the certification is not completed by this initial due date, the ORSP may send up to two reminders to the employee, PI/PD, and the employee's supervisor.
- 7.3 For less than monthly certification, the certification schedule shall be defined as set forth in Section 5 above and the schedule for certification shall be described in writing during the sponsored award in-take meeting.
- 7.4 For certifications that are not completed by the schedule described in this Section 7, the ORSP will provide a letter of non-compliance to the employee/student, PI/PD and the employee's supervisor for inclusion in their official record. For non-WVSOM personnel, the ORSP will copy the non-compliance letter to the PI/PD and the PI/PD's supervisor.

8. RESPONSIBILITIES

- 8.1 Human Resources shall:

- Ensure that Sponsored Programs Institutional Base Salary ("SPIBS") documentation is on file and updated as needed; and
- Retain copies of appointment and salary letters or other notification for audit purposes.

- 8.2 Individual shall:

- Ensure completion in a timely manner of the time and effort Certification, or ask questions/reach out if extensions on Certification are needed; and
- Keep appropriate documentation available for internal and external auditors.

- 8.3 Principal Investigators/Project Directors shall:

- Confirm that all requests and charges for direct faculty salary support and cost sharing commitments for sponsored programs are based on the individual's correct SPIBS; and

- Ensure completion in a timely manner of the time and effort Certification for all sponsored program personnel, or ask questions/reach out if extensions on Certification are needed.

8.4 Office of Research and Sponsored Programs (ORSP) shall:

- Review and approve proposals (including budgets) for funding from external sponsors. (Salary estimates are projections based on Institutional guidelines; however, actual SPIBS will be charged);
- Answer questions regarding SPIBS requirements; and
- Meet with each individual to train them on time and effort Certification, and send initial time and effort reminder communications to individuals and PI/PDs.

8.5 Office of Business Affairs (OBA) shall:

- Confirm the correct SPIBS calculation and administration;
- Review sponsored project expenditures, cost sharing and salary cap charges for accuracy; and
- Answer questions regarding SPIBS requirements and the correct SPIBS calculation and administration.

9. CERTIFICATION DOCUMENTATION

9.1 Documentation of time and effort devoted to a project may take a variety of forms. The ORSP recognizes that *“teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education], a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.”* (Uniform Guidance, 2 C.F.R. § 200.430(i)(x))

9.2 Documentation may include, but is not limited to, laboratory notebook records, meeting minutes, calendar appointments, travel receipts/purchasing orders, time cards/spreadsheets, or other pieces of evidence that may show effort devoted to the specific project.

9.3 Documentation evidence need not be stored together at all times, but simply made available for quality improvement activities and external audits.

10. QUALITY IMPROVEMENT AND AUDITS

10.1 Time and effort Certification is subject to internal quality improvement activities (“QIA”) and external audits. External audits shall be handled according to the external agency requirements.

10.2 QIA may be conducted at any time for any reason, including random quality improvement purposes, for-cause, or as follow-up to previous QIA or external audits. The main goal of QIA is to ensure continuous quality improvement and keep WVSOM employees up-to-date on current interpretations of the Uniform Guidance and other regulations related to time and effort Certification. These internal QIA are intended to provide feedback regarding documentation of time and effort to the individual as it relates to potential external audits and provide an opportunity for discussion to identify areas for clarification, both for the individual and the institution.

10.3 QIA shall generally be undertaken with advance notification to the individual(s) and to the PI/PD. The notification shall include the sponsored award, the individuals involved in the QIA and a suggestion of the type of documentation that should be made available for review on the specified date.

10.3.1 For advance notification QIA, the ORSP will schedule according to the individual’s availability on their WVSOM Outlook Calendar.

10.3.2 If the scheduled date does not work for the individual, the individual is responsible for contacting the ORSP and rescheduling.

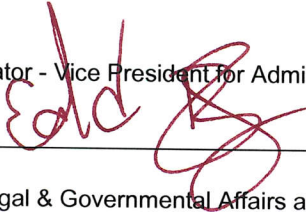
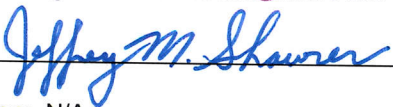
- 10.3.3 Multiple failures to communicate if unable to be present at the scheduled date, or to provide documentation to the staff undertaking the QIA, shall be considered non-compliance and handled as set forth in Section 11 below.
- 10.4 QIA shall be conducted by the ORSP concerning checking for completion of certifications. The ORSP may also conduct QIA for committed, non-compensated time and effort activities.
- 10.5 The ORSP and OBA may jointly do QIA for compensated time and effort.
- 10.6 For QIA, a letter summarizing the discussions, with suggestions for improvement of documentation (if any) or areas where the institution could provide more clarification, will be provided to the individual, PI/PD, ORSP, and OBA. If the QIA finds no areas for improvement, the letter shall state such.
- 10.7 Record keeping that needs improvement shall not be considered non-compliance unless it is recurrent (the individual does not utilize any suggestions provided or attempt other forms of documentation), as this process is intended for quality improvement.
- 10.8 If an individual accrues multiple letters indicating deficiency in time and effort documentation, a letter of non-compliance will be submitted to the individual, PI/PD and the employee's supervisor. For non-WVSOM personnel, the supervisor letter will be sent to the PI/PD's supervisor. In these cases, unannounced QIA may be undertaken.

11. NONCOMPLIANCE

- 11.1 For individuals with multiple non-compliance letters, the ORSP has the authority to make recommendations to the Vice President for Administration and External Relations, up to and including termination of the individual's involvement or refusal of the individual's involvement in future sponsored programs.
- 11.2 Continued non-compliance may result in further disciplinary action, including withholding compensation from grant funding, and up to and including termination of employment or dismissal from WVSOM.

12. REFERENCES

- 12.1 WVSOM Institutional Policy R-06: Time and Effort Certification
- 12.2 Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")
- 12.3 2 C.F.R. § 200.430

Procedure Title: <u>Procedure for Institutional Policy R-06: Time and Effort Certification</u>	
Effective Date: <u>September 25, 2020</u>	Time: <u>12:01 a.m.</u>
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Vice President for Legal & Governmental Affairs and General Counsel: 	Date: <u>09-24-2020</u>
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