Post Award Fiscal Compliance (PAFC) Website

MRAM – June 2016
Andra Sawyer, Assistant Director - PAFC
Mona El Souessy, Compliance Analyst - PAFC
Research Accounting & Analysis
Ted’s Head
How to get to PAFC website

> http://f2.washington.edu/fm/pafc/
Welcome to Post Award Fiscal Compliance! Our goal is to help the UW community easily understand and fulfill the requirements of the complex world of post award fiscal compliance regulations.

This website provides a central location for easy access to services, policies, and trainings all in one place. Some of our services include:

- Monitoring compliance with federal, state, and UW polices, as well as other sponsor's terms and conditions.
- Preparing complex data analytics.
- Performing reconciliations and interpretations of award requirements.
- Providing post award fiscal compliance training to the University.
- Working with departments to examine and enhance internal controls.
- Consulting with Departments.

WHAT'S NEW

As of 6/6/2016:

We have a new website! Email us your comments.

View this video for a tour of our new website! (Approx. 4 min)
Regulations

- Federal Regulations Hierarchy Pyramid
- Federal Uniform Guidance
- How to Read the Code of Federal Regulations (CFR)
- Links to Sponsor Sites and Regulations
- Pre-Approval Matrix
- Research Terms and Conditions (RTC's)
- Other Non-Fiscal Compliance Topics
Regulation Hierarchy E-Learning

Post Award Fiscal Compliance
Helping the UW fulfill requirements of post award fiscal compliance regulations

Federal Regulation Hierarchy Pyramid

See below to watch an ELearning describing this Federal Regulation Hierarchy Pyramid.
Award Management

- Audit Information
- Award Calendar
- Compliance Tips
- Cost Transfers
- Prior Approval Matrix
- Rebudgeting
FAQs

Post Award Fiscal Compliance
Helping the UW fulfill requirements of post award fiscal compliance regulations

Frequently Asked Questions

Body or Title contains

Search all categories

Budget

I have a cost that benefits more than one Award, how do I allocate the costs to the various Awards?

You may allocate costs across more than one Award as long as the allocation to each Award is in proportion to the benefit provided. For more information on Cost Allocation see Spending/Cost Allocation on the PAFC website.

Compensation

Are Annual Attendance Incentive Program payments allowable on Sponsored Awards?

Is the $150 lump sum payment to a graduate student per their Collective Bargaining Agreement an allowable cost on a Sponsored Award?

FAQ CATEGORIES

SHOW ALL CATEGORIES
or select one below:

- Budget
- Compensation
- Documentation
- Equipment
- Gifts
- Intellectual Property
- Leave
- Food/Meals
- Memberships/Subscription Fees
- Fines/Fees
- Project End Dates
- Room Rentals
- Stipends
- Travel
- Visa Fees

UNIVERSITY of WASHINGTON
E-Learnings

Cost Transfers Analytics Report

Project vs Program & Award Breakdown

Equipment Disposition

Federal Regulations Hierarchy Pyramid

Award Calendar Activity

Audit Best Practices Tips

Post Award Food Purchases & Compliance
E-Learnings and CORE

Cost Transfers

Post Award Food Purchases & Compliance
Post Award Fiscal Compliance
Helping the UW fulfill requirements of post award fiscal compliance regulations

Spending

- Approvals
- Cost Allocation
- Cost Principles
- Requirements to Direct Bill F&A
- Documentation Guidelines
- Expenditure Timing
- Specific Cost Items
“questioned nearly $123,000 for equipment, materials, and supplies costs that did not appear to benefit the NSF award or did not appear necessary in light of the limited amount of time remaining on the award... other questioned costs included purchases made before the effective date of the award and without NSF’s approval and travel that occurred after the award expired.”
Expenditure Timing – PAFC Web Content

> Definition of key terms
> Pre-Award Expenditures
> End of Award Expenditures
> Non-Competing Segments
> Expenses moved via Cost Transfer
Data Analytics

Data Analytics is the process of reviewing expenditure data electronically for identification of high risk transactions. Expenditure data (referred to as the General Ledger or GL) from the UW’s financial system is downloaded into a spreadsheet and the data is then organized and analyzed to identify high risk or questionable transactions.

The UW’s Data Analytics Program downloads and analyzes the expenditure data from the GL then provides it to campus for their review. Departments should review the questioned transactions to ensure high risk transactions are reviewed and either removed from the Award or provide the necessary supporting documentation, as appropriate.

Information on each of the Data Analytics Reports is provided by topic below.

- Cost Transfers Report: Cost Transfers (CTs) are considered to be high risk as they can be an indication of weak Internal Controls. For more general information on Cost Transfers and links to Elearning course and other training opportunities visit the Cost Transfers page.
Feedback?
gcafco@uw.edu