

Sponsored Program Accounting and Regulatory Certification (SPARC)
Workshop Descriptions

Series Overview

The Sponsored Programs Accounting & Regulatory Certification (SPARC) training program is specifically designed for department administrators and other staff who provide direct post award fiscal and administrative support of sponsored projects to Principal Investigators.

The series is comprised of five workshops including: 1) Introduction to Accounting for Grants and Contracts; 2) Other Direct Costs; 3) Compensation and Effort Reporting; 3) Accounting for Cost Share Commitments; and, 5) Audits and Compliance.

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

Curriculum

Track I – Employees seeking to obtain the SPARC are required to complete the following workshops (refer to the Controller’s Office web page for workshop descriptions: <http://finweb.rit.edu/controller/training/docs/coursedescription.pdf>) in the Accounting Practices, Procedures and Protocol series including:

- ✓ Introduction to Accounting
- ✓ The Budget Process at RIT (or NTID)
- ✓ Understanding Journal Entries/When to Use Transfers
- ✓ Accounts Payable Processes
- ✓ Accounting for Fixed Assets and Capital Projects
- ✓ Payroll Processes
- ✓ Oracle FSG & Standard Reports/Reconciling Statements
- ✓ Purchasing Processes & Procedures
- ✓ Travel Policies and Procedures
- ✓ Procurement Card Processes
- ✓ Accounting & Payroll Forms Workshop

Employees who complete each of these workshops will receive a certificate of completion. Total time commitment will be ~ 22 hours (2 hours per workshop) during one academic year (September – May).

Track II – In addition to the workshops in Track I, employees who wish to obtain the SPARC will be required to complete the following workshops (refer to the course descriptions on the following page) with information specifically related to the fiscal administration of sponsored projects including:

- ✓ Introduction to Accounting for Grants and Contracts
- ✓ Other Direct Costs
- ✓ Compensation and Effort Reporting
- ✓ Accounting for Cost Share Commitments
- ✓ Audits and Compliance

Total time commitment is ~ 15 hours (3 hours per workshop) during one academic year (September – June).

Materials

In addition to workshop handouts, attendees will receive a comprehensive training manual, designed to be a ready reference guide for later use.

Certification Process

To obtain the SPARC, employees who have attended each of the workshops in the series will be required to satisfactorily complete a competency test. The test, which will be offered online, will be comprised of true and false and multiple choice questions. When taking the test, employees may refer to workshop materials and information on the SPA web site.

Annual Recertification

An optional Update/Refresher workshop will be offered once per year prior to the required completion date of the annual competency test (see below for more information). Individuals who have not yet taken the competency test (which is required to obtain the certification) may also attend this workshop. Individuals who have successfully completed the SPARC program will be required 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. We will cover the following topics: 1) processes and procedures for recording transactions on projects; 2) the most useful Oracle reports to assist with monitoring expenses; 3) sponsor compliance requirements; 4) accounting for cost share commitments; 5) an overview of indirect costs and facilities and administrative charges; and, 6) a review of who is responsible for various post award tasks. 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 Practices, Procedures & Protocol Workshop I: Introduction to Accounting. To obtain the SPARC, employees must also complete the required workshops in Track I – Accounting Practices, Procedures and Protocol series (refer to the list on page 1). .

Workshop II: Other Direct Costs

This second workshop 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 will include: 1) how to distinguish between subcontractors and independent contractors and then, what paperwork is required; 2) understanding what participant support costs are; 3) how to process payments to human subjects; 4) how to track capital equipment purchases and fabricated equipment parts; and, 5) processing travel reimbursement including what's allowable and what's not. Upon completion, attendees will have an understanding of the types of costs that can be directly charged to sponsored projects and the procedures that are in place to process these expenditures including which forms to use and signatory / approval requirements.

Prerequisite: It is recommended that employees attend Accounting Practices, Procedures & Protocol Workshop I: Introduction to Accounting and Workshop 4: Accounts Payable Processes. To obtain the SPARC, employees must first complete the required workshops in Track I – Accounting Practices, Procedures and Protocol series and attend Workshop I: Introduction to Accounting for Grants and Contracts in the SPARC series.

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 will 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; and, 4) how to compensate student workers including graduate assistants. Examples and exercises will provide participants with hands-on experience about 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 Practices, Procedures & Protocol Workshop I: Introduction to Accounting and Workshop VI: Payroll Processes. To obtain the SPARC, employees must first complete the required workshops in Track I – Accounting Practices, Procedures and Protocol series and attend Workshop I: Introduction to Accounting for Grants and Contracts and Workshop II: Other Direct Costs in the SPARC series.

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 counted as a cost share expense; 3) how cost share expenses are recorded on the grant project; 4) how

cost share expenses are funded; and, 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 Practices, Procedures & Protocol Workshop I: Introduction to Accounting. To obtain the SPARC, employees must first complete the required workshops in Track I – Accounting Practices, Procedures and Protocol series and attend Workshop I: Introduction to Accounting for Grants and Contracts, Workshop II: Other Direct Costs and Workshop III: Compensation and Effort Reporting in the SPARC series.

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, employees must first complete the required 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 the SPARC, employees will be required to attend an annual update/refresher workshop. Topics will 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; and, 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.