

UNIVERSITY OF ALABAMA AT BIRMINGHAM
RECERTIFICATION OF EFFORT

For Sponsored Program Account(s) (GA):

Please provide separate responses to the following for each individual sponsored project/GA now requiring a change, regardless if increasing or decreasing effort. For additional information regarding the intent of the questions below, please see Attachment A: *Overview of Effort Reporting Recertification*.

- a) Describe how the originally certified effort was determined and the circumstances that identified the need for the originally certified effort report to be decertified and necessitating this effort recertification.
- b) Explain how the recertified effort is associated with the respective project(s).
- c) Describe what factors contributed to the delay in determining the effort should be reclassified.
- d) Identify the source information/contemporaneous records used to support the effort change(s). *Note: Any supporting documents not submitted with this form should be maintained for 7 (seven) years after project end and made available in the event of needed follow-up or questions.*
- e) Has the employee completed effort reporting training? If yes, when?

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PART C: Authorizing Signatures ***Note: if effort recertification involves multiple Principal Investigators, please use as many signature pages as necessary*** Page 3 of 5

Employee:

I hereby certify that this new distribution of activity represents a reasonable estimate of my actual effort during the period covered by the request, that this will now become my certified effort for the period, that I have reviewed and am aware of the [UAB Effort Reporting Policy](#).

Employee signature/date:	Printed name of employee:
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Principal Investigator(s), when applicable:

I hereby certify that this new distribution of activity now represents a reasonable estimate of the actual effort during the period covered by this request, that all changes are supported by written documentation/contemporaneous records, that I have reviewed and am aware of the [UAB Effort Reporting Policy](#).

Principal Investigator signature/date:	Printed name of Principal Investigator:
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Responsible Departmental Fiscal/Executive Administrator:

My signature below represents that the form is complete and all information is provided, I have reviewed this request and the supporting documentation, and the documentation supports this change.

Responsible Departmental Supervisor signature/date:	Printed name of Responsible Departmental Supervisor:
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Department Chair/Vice Chair:

My signature represents that I provided appropriate counseling to the Employee and Principal Investigator, if applicable, regarding the timely and accurate reporting of effort on sponsored project accounts and that I approve the recertification of effort.

Department Chair or Vice Chair signature/date:	Printed name of Department Chair or Vice Chair:
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Dean/Authorized Designee (Dean's Office):

My signature below represents that I have reviewed this request and the circumstances which led to this recertification and that processes are in place to facilitate the timely and accurate reporting of effort.

Dean's or Authorized Designee's signature/date:	Printed name of Dean or Authorized designee:
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Upon completion, route the original, signed form (and, as applicable, any supporting/accompanying documentation) to Financial Affairs, Cost Analysis, 801 Building

RECERTIFICATION OF EFFORT**ATTACHMENT A: Overview of Effort Reporting Recertification**

It is important to document the effort recertification review of a previously certified effort report. At the time of original certification, the individual provided an attestation that the general effort reporting principles were applied (reference to 1.a.–c. below). In other words, a reviewer could ask, “If the effort report was certified by a ‘responsible person using suitable means of verification’, how is it now that a change to the previously certified effort is appropriate?” The NIH OER – Division of Grants and Compliance Oversight identifies inaccurate effort reporting as a common compliance pitfall, along with other activities (e.g. excessive cost transfers, unallowable costs and misallocation of costs). Under the OMB Uniform Guidance regulations strong emphasis is placed on effective internal controls. Financial reports submitted to federal granting agencies are accepted based on an assurance of effectively established internal controls. Because effort reporting itself is an after-the-fact confirmation of where time was actually spent, the appropriate recognition of a change(s) may indicate the need to further enhance existing internal controls.

A recertification now indicates the earlier certification needs to be “decertified”. As such, the recertification process needs to include an assurance review in order to document the determination that this new effort report is now the appropriate effort report. [Section 7.5 of the NIH Grants Policy Statement](#) conditions this on supported documentation and an explanation of “how the error occurred”. Explanations such as “to correct an error” or “to transfer to correct project” are not sufficient.

In order to assist with undertaking a comprehensive review, the following are basic considerations to document in order to:

1. Ensure that the effort reporting principles are applied for the new certification which can be supported by and referenced to contemporaneous documentation (any supporting documents should be maintained and made available in the event of needed follow-up or questions): Federal regulations and UAB’s Effort Reporting policy require that salary charges to sponsored projects be commensurate with the actual effort, not budgeted effort, devoted to those projects, and that the certification reasonably reflects the effort devoted to both sponsored and non-sponsored activities.

In order to help *conceptualize* effort reporting, one may apply the following basic principles (these principles are based on information in this short [video entitled *Three Mantras of Effort Reporting*](#) by the National Council of University Research Administrators (NCURA):

a. 100% is 100% (Total UAB Effort).

All university activities for which an individual is paid a [UAB Institutional Base Salary](#) is considered to be UAB effort. There is no set number of hours that constitutes total UAB effort. Think in terms of a pie, with some slices (activities) being bigger and others smaller. All hours spent on UAB activities – whether one’s work week is 30, 40, 60, 120 hours/week or otherwise – must be included in the UAB pie and allocated on an effort report.

b. Nights/weekends.

UAB activities are never performed on one’s own time. No matter where or when UAB work takes place, it must be included in total UAB effort and then allocated appropriately.

c. All activities must show up.

All UAB activities, regardless of whether they are federally or non-federally funded or supported by departmental funds, require effort reporting. This includes research, teaching, administration, professional public service, and patient care activities within the University. Exceptions are limited, including clinical service for which an individual is compensated separately by another legal entity (e.g. Health Services Foundation and Veterans Administration). HSF and VA activities are considered to be their own pies and are not part of UAB’s pie (reference to 1a above).

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ATTCHMENT A: Overview of Effort Reporting Recertification, continued

For example, what source information (e.g., those reports/sources detailed in the 9/17/14 SOM memorandum) and resources (e.g., discussions with the certifying individual, award manager, DEO, etc.) were used to determine all activities are included on the effort report? Are contemporaneous records appropriately cited to document the recertified effort (e.g. calendars, correspondence, work products, research records, clinical research binders, progress reports, lab meetings, etc.)? Is there adequate support demonstrating the effort changes are not reflective of a basis other than *actual effort* (e.g. “mopping up” funds, salary support considerations/payroll distribution determining effort percentages, lack of sufficient effort for non-sponsored activities, covering cost overruns on other projects,etc.)?

2. Understand the circumstances prompting the recertification: This is essentially the “who/what/when/where/why/how” of the recertification request. Some may refer to this as a root cause analysis; the premise is to gain and document an understanding of the circumstances surrounding the recertification.

For example, 1) an investigator does not timely notify administrative personnel of work on a new sponsored project such that it can be timely added to an effort report for certification; 2) an investigator inadvertently certifies effort to the wrong project due to similar project titles/account numbers.

3. Determine if there are any opportunities to enhance effort certification processes (based upon those circumstances identified in item 2): A primary goal during the recertification review is to evaluate and make whatever improvements are needed to mitigate a reoccurrence of the error. (Please see [NIH Grants Policy Statement, §7.5.](#))

For example, if the recertification needed was because 1) a new employee did not yet have effort report training, then establish the means to provide the training; 2) an account number was not timely issued, then provide information/guidance to appropriate individuals regarding the at-risk/pending account process; or 3) the initial effort report was not timely certified, then establish mechanisms to raise awareness of impending certification deadlines.

Each review presents unique circumstances. Therefore, it is important to note a comprehensive review will require a level of critical thinking that does not lend itself to an itemized checklist and may go beyond the examples provided in this document.

A similar process can also be followed if the recertification process is resulting from a delinquent effort report that was not timely certified.

