EFFORT TRACKING
Why are we talking about this?

• Internal Audit
  • USC Review of current process for tracking
• External Audit
  • A133 increased scrutiny
• Sponsor Audits
  • Annually ongoing
• OIG Audits
  • Monetary findings at other institutions
Award Lifecycle

- **Proposal**
  - $1M Budget
  - Key Personnel – 10% Committed Effort

- **Win Award**
  - $800K Awarded
  - Key Personnel – 8%, 9% or 10%? Committed Effort

- **Post Award Mgmt**
  - Committed Effort Tracking
  - How are you doing this?
  - Why is this not done centrally?
What can affect your Committed Effort?

• Changes in Proposed versus Awarded
• Changes in Key Personnel
  • Prior agency approval
• Changes in Scope
  • Prior agency approval
• Rebudgeting Authority
  • FDP Award?
  • Prior agency approval
• Other?

Now do you know what effort to track?
Effort Tracking Model

- Year 1: 10%
- Year 2: 10%
- Year 3: 10%
- Year 4: 10%
- Year 5: 10%

- Quarter 1*: 15%
- Quarter 2: 5%
- Quarter 3: 5%
- Quarter 4: 15%

* Effort Certification Documents
How are you tracking effort commitments?

- Compiling Effort Certification Documents
- Using a shadow system
- Using Excel Spreadsheets

- Relying on quarterly reports to the sponsor?
- Other?

BE AWARE OF OUR RESPONSIBILITY TO MEET GOAL
Questions?

Contact:
Office of Financial Analysis
Ext. 11937
ofa@usc.edu