



**USC** University of  
Southern California

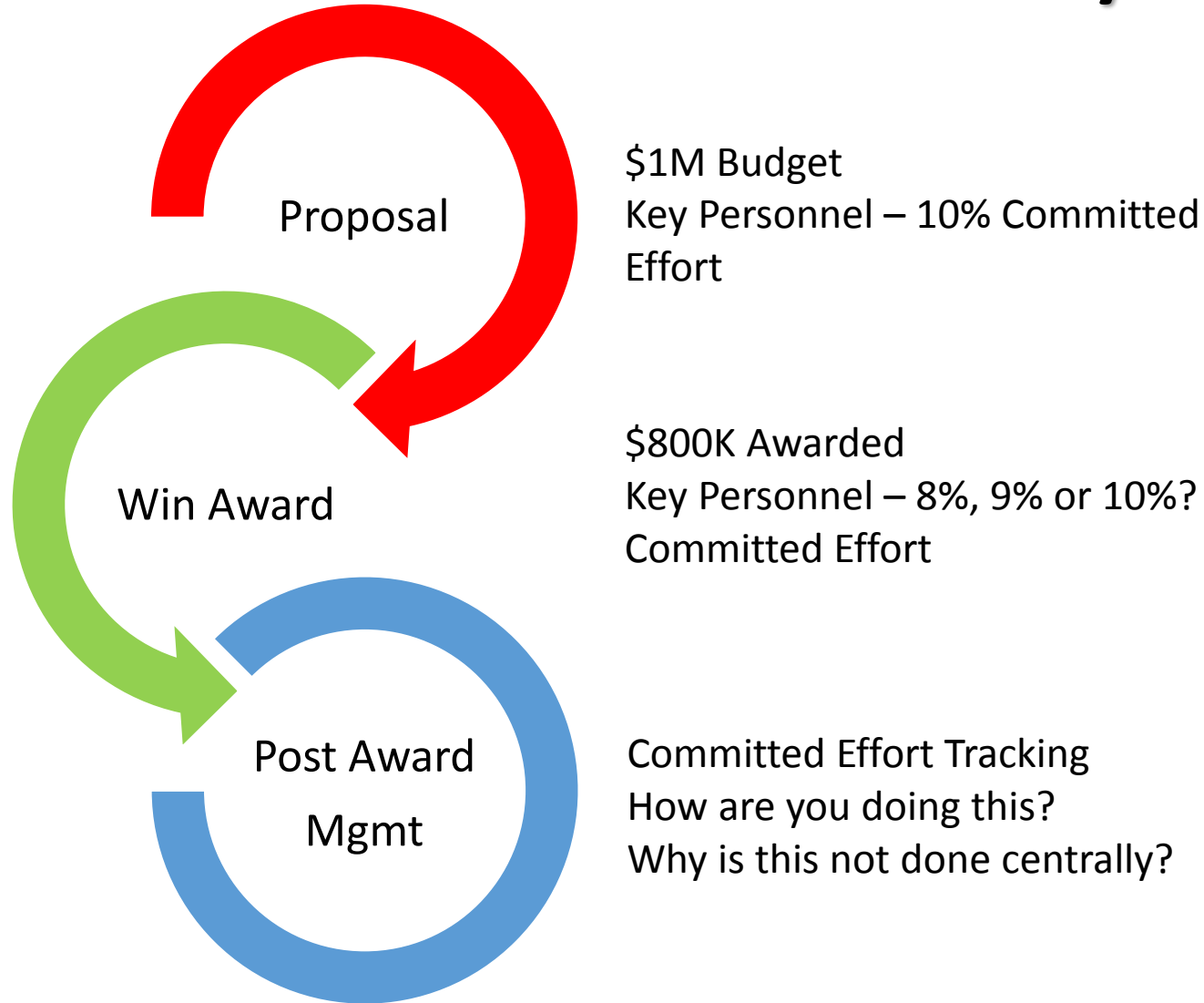
# EFFORT TRACKING

# 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





**USC** University of  
Southern California

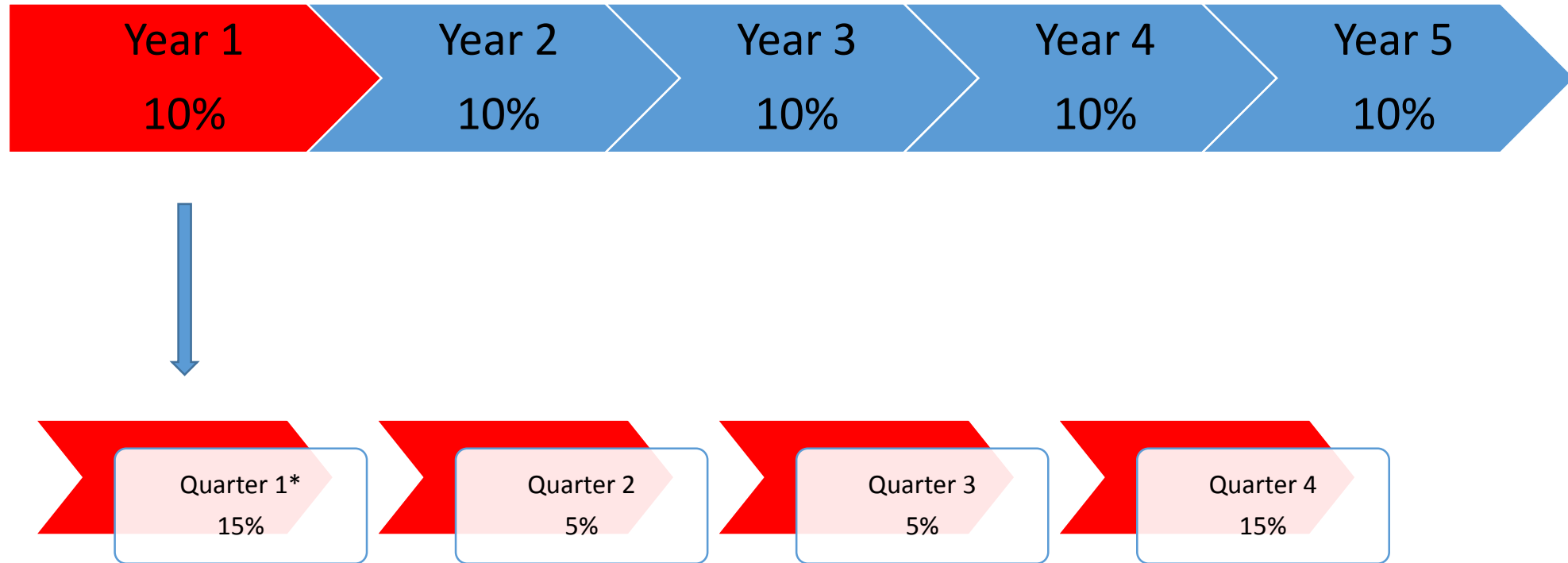
### **What can affect your Committed Effort?**

- 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



\* Effort Certification Documents



## How are you tracking effort commitments?

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

Award Number	ABC-11996644																				
	Start Date	End Date	Total Years																		
Period of Performance	7/1/2012	#####	5																		
Account(s)	Year 1				Year 2				Year 3				Year 4				Year 5				Overall
	QTR 1	QTR 2	QTR 3	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	
53XXXXXXXX	5.00%	15.00%	10.00%	7.00%	6.00%	6.00%	10.00%	10.00%	5.00%	5.00%	5.00%	15.00%	15.00%	15.00%	10.00%	0.00%	5.00%	5.00%	2.00%	8.00%	
12XXXXXXXX	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%	5.00%	10.00%	
Total Effort by Period	10.00%	15.00%	10.00%	7.00%	6.00%	6.00%	10.00%	10.00%	5.00%	5.00%	10.00%	15.00%	15.00%	15.00%	10.00%	5.00%	10.00%	10.00%	7.00%	18.00%	
Period Weight	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
Weighted %	0.50%	0.75%	0.50%	0.35%	0.30%	0.30%	0.50%	0.50%	0.25%	0.25%	0.50%	0.75%	0.75%	0.75%	0.50%	0.25%	0.50%	0.50%	0.35%	0.90%	9.96%

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

**BE AWARE OF OUR RESPONSIBILITY TO MEET GOAL**



**USC** University of  
Southern California

Questions?

Contact:

Office of Financial Analysis

Ext. 11937

[ofa@usc.edu](mailto:ofa@usc.edu)