NACCA
National Conference on College Cost Accounting
Leading Excellence in Research Costing Practices

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2024 CONFERENCE PROGRAM
Day 1: Pre-Conference Workshops

Tuesday, October 29th:

10:00 a.m. – 5:00 p.m. Registration for Pre-Conference Workshops & Main Conference Sessions

1:00 – 5:00 p.m. Workshop – Gulch Rooms

W-1: Uniform Guidance Updates & Implementation at Your Institution

Presenters: Carrie Hurney, Kari Kelly, Jessica Foster, & Michelle Schardein – Huron Consulting Group, Deston Halverson – Independent Research Administrator

Description: OMB made changes to 2 200CFR. So, what are the practical impacts to your institution and how do we implement at our institution? Hear from the experts on what the changes mean, along with discussion among the attendees. What analysis do you do to inform management as to what the changes will affect?

Workshop Level: Intermediate

Prerequisites: Participants should have a general knowledge of costing principles, including allowable costs as outlined in 2 CFR 200.

Learning Objectives:
- DS-2 Requirements and recommended practice.
- Allowability and expected treatment of terminal leave costs.
- Equipment and Subcontract threshold changes and timing of implementation.
- Understanding and navigating potential roadblocks when implementing changes at your institution.
- Hands-on exercises walking through the data required to model the impact of each change to the indirect cost rate /recovery.
- Discussion and knowledge-sharing from other institutions in attendance.
- Recommended updates to policies/practices/financial ledger accounting

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2024 CONFERENCE PROGRAM

Day 1: Main Conference – General Sessions

Wednesday, October 30th: Vanderbilt Rooms

7:00 a.m. – 5:00 p.m. Registration and Information Table Open

7:00 a.m. – 8:00 a.m. Breakfast - Gulch Rooms
(Newcomers – Look for the reserved 1st time attendee tables with the NACCA table tents to meet and greet!**)**

8:00 a.m. - 8:15 a.m. Welcome to NACCA – Nashville!
Opening Remarks/Housekeeping: *Your 2024 Conference Committee*

8:15 a.m. - 9:15 a.m. S-1: Planning and Managing the F&A Projections Process
Presenters: Caroline Beeman & Mira Levine - Maximus Higher Education Practice, Charlotte Nacsa – Penn State University

Description: A Facilities Cost Projection Proposal (Projections) can be the key to getting the Indirect Cost rate that your institution is seeking. When does it make sense to submit a Projection? What information do you need? Where do you find that information? How do you handle the allocations based on space? You need to project the base as well as the new facilities components. How do you project that base? Is there a specific format that is required? When should the Projection be sent to the cognizant agency? We will cover these questions and more in this session on Projections. We will cover projections for both HHS-CAS and ONR-DCAA institutions.

Session Level: Advanced

Prerequisites: Basic knowledge of F&A concepts

Learning Objectives:
- Understand how a projection can benefit your institution
- Learn information needed from base and space calculations including how to determine allocations based on the new space
- Be able to describe cognizant agency submission requirements
- Learn how to communicate these findings to management

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Day 1: General Sessions-Continued

9:15 a.m. – 10:00 a.m. S-2: Succession Planning and How to Talk to Management
Presenters: Kimberly Hoebel – Purdue University & A. Chea Smith – Rutgers University

Description: What are the key components of an effective succession plan and why your organization needs one? How to identify critical roles and high-potential talent within the organization and address readiness for leadership transitions. How to discuss & navigate challenges with leadership.

Session Level: Intermediate

Prerequisites: General knowledge of organizational structures & needs

Learning Objectives:
- Discuss current staffing environments and factors contributing to challenges in recruiting and retention of Costing staff.
- Discuss strategies for identifying internal staff for leadership opportunities and readiness.
- How to discuss succession planning with leadership. Hear from colleagues on their approaches, wins, and challenges in succession planning.
- Bring forward your experiences to share and add to this important topic (interactive session).

10:00 a.m. – 10:30 a.m. Refreshment Break

10:30 a.m. - 11:30 a.m. S-3: Council on Governmental Relations (COGR) Update
Presenter: Cindy Hope - COGR

Description: Join COGR for an overview of its perspective on recent regulation and policy changes with an emphasis on the work of the Costing and Financial Compliance committee. Engage in an interactive discussion while learning more about COGR's work related to the federal regulatory landscape and the corresponding compliance requirements associated with managing federal research grants and contracts.

Session Level: Intermediate

Prerequisites: Basic understanding of Uniform Guidance, cost principles, F&A cost proposal development and regulatory compliance requirements.

Learning Objectives:

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Day 1: General Sessions-Continued

- Participants will have a better understanding of COGR's mission.
- Participants will discuss and develop a better understanding of CORG's current activities and priorities and its strategies for addressing potential problematic Federal requirements, particularly those related to costing and cost reimbursement.
- Share knowledge of current compliance issues

11:30 a.m. – 12:30 p.m. S-4: F&A Depreciation Components, Challenges, Allocations, & Best Practices
Presenters: Greg Sheahan & Mariana Traetta - HCA Asset Management, Denise Dellinger - University of Arizona

Description: Utilizing current technology and best practice techniques to optimize the building and equipment components of the F&A indirect cost rate calculation. Allocations, challenges, and the critical influence space has on the outcome.

Session Level: Intermediate

Prerequisites: Basic knowledge of fixed asset cost accounting and F&A indirect cost calculations.

Learning Objectives:
- Analytics and planning: what to expect
- The process: building componentization, equipment diagnostics, space review
- Optimizing F&A recovery by utilizing current technology & best practices

12:30 p.m. – 1:30 p.m. Lunch – Gulch Rooms

1:45 p.m. –2:45 p.m. S-5: Optimizing Recharge Unit Management: Challenges, Strategies, Oversight, and Templates.
Presenter: Jennifer Smolnik & Leann Lopez – Maximus Higher Education Practice, Andre Britten - University of Illinois, Minh Nguyen - University of Virginia

Description: When it comes to recharge and service centers, one major challenge is that from one university to another, or even from one department to another, your recharge centers can look completely different. So where or how should we set our baselines for university-wide recharge policy and operations? In this session, we will explore the benefits of creating flexible structures and processes, identifying and

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Day 1: General Sessions-Continued

approaching issues collaboratively and developing a change management strategy that will allow you to adapt to challenges with ease. Bring your templates and ideas to share!

Session Level: Advance

Prerequisites: Participants should have a general knowledge of costing principles, including allowable costs as outlined in 2 CFR 200

Learning Objectives:
- Review baselines for institutional policy, procedures, and templates.
- Consider how templates can add to or reduce administrative burden.
- Discuss how to customize internal documents based on institutional priorities.
- Explore approaches and best practices for managing recharge issues and changes

2:45 p.m. – 3:30 p.m. **S-6: Fringe Benefit Rates: The How to Guide**
Presenter: Kayla Guilford – Huron Consulting Group, Cathy Snyder – University of California Office of the President

Description: Join us for an insightful presentation walking you through the essential steps to accurately calculate and manage fringe benefit rates while ensuring compliance. We'll cover the fundamental concepts, key calculations, and practical tips to streamline your processes. Whether you're new to fringe benefits or looking to refine your approach, this session will equip you with the tools and knowledge to effectively handle the crucial aspects of a fringe benefit rate calculation.

Session Level: Beginner

Prerequisites: None

Learning Objectives:
- Understand Fringe Benefit Rates: Gain a comprehensive understanding of what fringe benefit rates are and why they are important.
- Components Identification: Identify the various components that make up fringe benefit rates, such as health insurance, retirement contributions, and payroll taxes.
- Calculation Methods: Learn the different methods used to calculate fringe benefit rates and how to apply these calculations accurately.

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Day 1: General Sessions-Continued

- Regulatory Compliance: Understand the regulatory and compliance requirements related to fringe benefit rates, ensuring adherence to relevant laws and guidelines.
- Impact Analysis: Analyze how fringe benefit rates impact overall project budgets and financial planning.
- Strategic Implementation: Develop strategies for implementing and managing fringe benefit rates effectively within an organization.

3:30 p.m. – 4:00 p.m. Refreshment Break

4:00 p.m. – 5:00 p.m. S-7: Enduring Relevance of Libraries in Indirect Costs
Presenter: Hilary Craiglow – Attain, David Beckstrom – University of California-Los Angeles

Description: A library cost study is important to a university because library costs are a component of the indirect recovery rate negotiated with the federal government for sponsored research.

Session Level: Intermediate

Prerequisites: Participants should have a general knowledge of costing principles, including allowable costs as outlined in 2 CFR 200

Learning Objectives:
Describe the work of modern research libraries all along the research lifecycle. Including research data management and infrastructure, dataset acquisition and dissemination, digital repositories, and transformative read and publish agreements between universities and research publishers. - Share the expenses of a university library in support of the research enterprise. Especially those related to regulatory developments in open science and open access to federally sponsored research.

5:30 p.m. – 7:30 p.m. – Networking Event – L27

(*Westin rooftop on 27th floor***)**
(Heavy Hors D'oeuvres and Drinks)
Network with colleagues and interact with our sponsors for valuable information about products and services available to assist your institution in addressing issues related to college cost accounting and several compliance responsibilities. This is always a

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Day 1: General Sessions-Continued

wonderful opportunity to network, reconnect, enjoy refreshments, and express our thanks to our conference sponsors!

Day 2: Main Conference – General Sessions

Thursday, October 31st: Vanderbilt Room

7:00 a.m. – 8:00 a.m. Breakfast - Gulch Rooms

8:15 a.m. - 8:30 a.m. Housekeeping/Announcements

8:30 a.m. – 9:30 a.m. S-8: Space Survey: Why is it Important?
Presenters: Kathleen VanValen & Steven Sax - Maximus Higher Education Practice, Bobby Markham – South Dakota State University

Description: The functionalization of your university space is the basis for allocating most of the uncapped and all-important facilities costs in an F&A proposal. Planning, coordination, and staff training are keys to taking advantage of the space survey as a tool to maximize the space allocated to research. In this session, we will review space survey best practices, such as starting early, enlisting the assistance of facilities management, and effectively training staff as strategies to achieve compliant and successful space survey results.

Session Level: Intermediate

Prerequisites: Basic knowledge of F&A concepts

Learning Objectives:
- Understand the benefits of space survey planning and preparation activities.
- Hear about best practices for space survey launch and execution
- Learn strategies to optimize research space allocations and mitigate federal review risks

9:30 a.m. – 10:15 a.m. S-9: Compliance and Audits - Federal and Institutional Perspectives
Presenters: Gil Tran – Attain Partners

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Day 2: General Sessions – Continued

Description: This session will provide insights from the federal OIG perspective and institutional viewpoints in understanding the audit process, current federal thinking about audits, the federal areas of focus and how institutions might consider how to anticipate and proactively address potential audit concerns.

Session Level: Advanced

Prerequisites: Participants should have a general knowledge of costing principles as outlined in 2 CFR 200

Learning Objectives:
- Engage in an interactive discussion of key audit issues
- Understand current and future federal agency perspectives on audits with goals to ensuring appropriate accountability of federal funds and emerging research compliance issues
- Understand proactive steps and considerations for institutions in reducing audit risks.

10:15 a.m. – 10:45 a.m. Refreshment Break

10:45 a.m. – 11:45 a.m. S-10: What Activities do you Perform Cradle to Grave for your Indirect Proposal?
Presenters: Chris Menzies & Wally Davis – Attain Partners, , Deston Halverson – Independent Research Administrator

Description: Preparing an indirect cost rate proposal is a daunting task that higher education institutions typically face every 4 to 8 years. While these proposals may be prepared infrequently, they have a significant impact on the financial resources of your institution. Having an understanding the proposal development process can help make this task a little less daunting and pays dividends when it comes time for your institution to prepare its next indirect cost rate proposal.

Program Level: Beginner

Prerequisites: Participants should have a general knowledge of costing principles, including allowable costs as outlined in 2 CFR 200

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Day 2: General Sessions - Continued

Learning Objectives:

- Detailed process for preparing indirect cost rate proposals, from reconciling expenses to financials to the final submission of the proposal.
- Data gathering for the proposal, proper classification of expenses to cost pools and bases, allocation methodologies for each indirect cost pool, special cost studies, and more.
- Insights from previous proposal development experience and highlight some of the key issues that institutions face when developing proposals.

Noon – 1:00 p.m.   Lunch - Gulch Rooms

1:00 p.m. – 2:15 p.m.   S-11: O&M UCA - What Types of Allocations?
Presenters: Tony Benigno & Mark Davis – Attain Partners

Description: It has been eight years (2016) since IHE's have had to justify the Utility Cost Adjustment (UCA) in their Indirect Cost proposals. However, there is still confusion as to what costs are utilized in the calculation, how to calculate it, and is what you calculated reasonable. We still find institutions that don't even realize that all Long Form IHE's can include it in their proposal and are leaving money on the table if they aren't. We will provide an understanding of what the UCA is and why it is included in the Indirect Cost Rate.

Session Level: Advanced

Prerequisites: Participants should have a general knowledge of costing principles, including allowable costs as outlined in 2 CFR 200

Learning Objectives:

- Walk participants through the O&M cost pool categories to identify what costs should be included in the calculation.
- Review a sample space inventory to demonstrate how to correctly apply the Relative Energy Utilization Index (REUI).
- Discuss how to combine the space and cost data to obtain the UCA, and what it means if you calculate above or below the 1.3 maximum.
- Other opportunities to defensibly improve your identification (and recovery) of these O&M costs.

2:15 p.m. – 2:45 p.m.   Refreshment Break

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Day 2: General Sessions – Continued

2:45 p.m. – 3:45 p.m. **S-12: Internal Controls for Research Administration: Navigating Uniform Guidance with a Focus on Effort Reporting and Cost Share**
Presenter: Michelle Schardein – Huron Consulting Group, Samantha Montgomery, University of Kentucky

Description: This presentation will explore the essential internal controls required for effective research administration within the framework of Uniform Guidance. By examining effort reporting and cost sharing as key examples, we will highlight how

these practices impact cost accounting at higher education institutions. The session aims to provide a comprehensive understanding of how robust internal controls not only ensure regulatory compliance but also support the integrity and efficiency of research funding management.

Session Level: Intermediate

Prerequisites: Participants should have a general knowledge of costing principles as outlined in 2 CFR 200

Learning Objectives:

- Understand Internal Controls: Gain a comprehensive understanding of what internal controls are and how they are defined in Uniform Guidance.
- COSO Framework: Learn the COSO Framework and how it can be utilized for research administration.
- Costing Principles: Understand how to apply the COSO framework to costing principles related to sponsored research.
- Effort Reporting: Develop strategies for applying internal controls for effort reporting as part of overall internal control structures.

3:45 p.m. – 4:45 p.m. **S-13: University Panel**
Presenters: Cathy Snyder – University of California Office of the President, David Beckstrom – University of California-Los Angeles, Kimberly Hoebel – Purdue University, Sharon Brooks – Clemson University

Description: Universities unite for a panel discussion that spans all skill levels. Engage in dynamic conversations that tackle key challenges, opportunities, and the future of higher education. From fresh-faced novices to seasoned veterans, this session brings together diverse perspectives for a rich and enlightening experience. Shape the future together!

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Day 3: Main Conference – General Sessions

Session Level: Beginner

Prerequisites: None

Learning Objectives: Discuss sponsor guidance to these issues.

WEAR YOUR SCHOOLS COLORS ON FRIDAY!!!

Friday, November 1st: Vanderbilt Rooms

7:00 a.m. – 8:00 a.m. Breakfast – Gulch Rooms

8:00 a.m. – 8:30 a.m. S-14: Office of Naval Research (ONR) Update
Presenters: Beth Snyder & Betty Tingle – Office of Naval Research

Description: Stay abreast of the Office of Naval Research with this advanced session. Uncover the latest changes, compliance requirements, and strategies for implementation. Engage with leading experts, ask questions, and explore scenarios.

Session Level: Advanced

Prerequisites: Knowledge of 2 CFR, Part 200 – The Uniform Guidance, Appendix III

Learning Objectives:
Participants will receive updates on the ONR team activities, Participants will gain knowledge about current issues impacting F&A & fringe rate proposals and negotiations.

8:30 a.m. – 9:15 a.m. S-9: DHHS-CAS Update
Presenters: Michael Leonard – Department of Health and Human Service-Cost Allocation Services

Description: Stay abreast of the Department of Health and Human Service-Cost Allocation Services with this advanced session. Uncover the latest changes, compliance requirements, and strategies for implementation. Engage with a leading expert, ask questions, and explore scenarios.

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Day 3: General Sessions – Continued

Session Level: Advanced

Prerequisites: Knowledge of 2 CFR, Part 200 – The Uniform Guidance, Appendix III

Learning Objectives: Participants will receive updates on the CAS team activities, Participants will gain knowledge about current issues impacting F&A & fringe rate proposals and negotiations.

9:15 a.m. – 10:15 a.m. S-16: Federal Panel – Part 1
Moderator: Gil Tran – Attain Partners
Panel: Michael Leonard - DHHS-CAS / Sharon Gales, Shea Kersey, Beth Snyder, Betty Tingle, Linda Wood – Office of Navel Research / Eric Hawse, Jordan Johnson, Fidel Martinez-Mendoza, Christine White – Defense Contract Audit Agency (DCAA)

Description: This is your chance to have your questions answered! A panel of representatives from the federal government will respond to your 'have to know' questions.

Session Level: Intermediate

Prerequisites: Knowledge of 2 CFR, Part 200 – The Uniform Guidance, Subpart F

Learning Objectives:

- Participants will directly interact with federal agency representatives on indirect and direct costing practices
- Participants will gain deep insights to federal costing and regulatory positions
- Participants will obtain direct responses and information to their questions to better clarify stewardship responsibilities

10:15 a.m. – 10:30 a.m. Refreshment Break

10:30 a.m. – Noon S-16: Federal Panel – Part 2
Moderator: Gil Tran – Attain Partners
Panel: Michael Leonard - DHHS-CAS / Beth Snyder, Betty Tingle – Office of Navel Research / Eric Hawse, Jordan Johnson, Fidel Martinez-Mendoza, Christine White – Defense Contract Audit Agency (DCAA)

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Day 3: General Sessions – Continued

12:00 p.m. **Wrap Up and Conference Adjournment**

Special Thanks to the Following:

NACCA Leadership Team:
Sharon Brooks, Clemson University
Chea Smith, Rutgers, The State University of New Jersey
Andres Chan, University of Southern California

Your 2024 NACCA Conference Program Committee:

Bobby Markham, South Dakota State University – Program Committee Chair
Kimberly Hoebel, Purdue University
Shelly Benson, University of Illinois Urbana-Champaign
Deston Halverson, Independent Research Administrator
Julie Schwindt, University of Mississippi Medical Center

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Specialized Knowledge: Technical

Advance Preparation: 2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

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