Payroll Review System – Alternative to Effort Reporting

The University at Buffalo (UB) uses a Payroll Review System, allowed by Federal Regulations in Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly known as Uniform Guidance (UG), in place of effort certification.

UB’s Payroll Review System is an after the fact review of payroll expenditures on all Federal, Federal Flow-through, Cost Sharing and New York State awards. The Principal Investigator (PI) of the award is responsible to review the payroll expenditures to ensure that they are reflective of the actual work performed on the award during specific reporting periods from January 1 – June 30 and July 1 – December 31.

Using the RF Report Center (Report Center) Principal Investigator Dashboard or the RF Activity Interface Reporting Dashboard, the PI will verify that all payroll charges including IFR are on the award and will also review to determine if any payroll is not represented correctly. This could include but is not limited to, missing payroll (including suspense, IFR or Cost Share), misallocated payroll, or changes in payroll that are not reflected on the report. Please note that payroll is based on a posted date in Report Center for the reporting period. If you would like training in Report Center, please contact your SPS Award Analyst who will refer your request.

When the PI receives an email notification to access the Payroll Review System electronically, it is the PI’s responsibility to review and ensure the payroll expenditures are appropriate.

- If the payroll is represented correctly, then the PI will select the radio button to “Agree” with the individual’s name.
- If the payroll is not represented correctly, the PI will select the radio button to “Disagree” with the individual’s name and will add a Comment regarding the reason. Reports with Disagreements will be routed to the SPS Award Analyst for review and resolution with the PI will be documented. The SPS Award Analyst will then add a Comment to the Disagreement and select the radio button “Disagreement Resolved.”
- After selecting “Agree” or “Disagree” for all of the individuals included on the report, you will submit the report by clicking on the box that says “I agree” that includes an attestation statement.

IMPORTANT GUIDANCE RELATED TO COVID-19:

The language for attestation reflects the impact of the COVID-19 public health crisis. When reviewing you must, as always, ensure that the payroll is appropriately reflective of both staff and faculty time worked, but also of time allowed based on policies adopted during the crisis. Below is the updated language that will be used in this current payroll review cycle.

“I agree”, with exception to noted disagreements or comments, that salaries charged to this project during this period (July 1, 2020 – December 31, 2020) are consistent with university policy and reasonably reflect both work performed and emergency excused absences. I also attest that I have sufficient technical knowledge and/or that I am in a position that provides me with suitable means of verification that the work was performed.

Once the payroll expenditures have been verified for the Payroll Review period, there should not be any further retroactivity, as the PI has confirmed the information is correct.

Payroll Review is a requirement of the award’s terms and conditions and must be completed in a timely manner. If not completed within 60 days of PI email notification, then account access may be restricted.

Please contact your SPS Award Analyst for additional guidance on the process or the information that is found in the Payroll Review System.
Payroll Review

WORK INSTRUCTIONS:

After-the-fact review of payroll expenditures is required on all Federal, Federal Flow-through, Cost Sharing, and New York State awards. It is the Principal Investigator's responsibility to ensure the payroll expenditures are reflective of the work performed.

1. Navigate to the Payroll Review site at https://www.research.buffalo.edu/portal/payrollreview/index

2. Enter your UBIT Name and Password in the fields, and then click the Login button.

3. Choose the appropriate Award Reporting Period from the drop-down menu, and then click the Select button.

4. Scroll to the bottom of the page; any Awards that require review will be listed on the Not Reviewed tab.
5. To review an Award, click the View Submission icon (🔍) to the left of the Title of the Award.

<table>
<thead>
<tr>
<th>Award</th>
<th>Title</th>
<th>Sponsor</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345</td>
<td>Award Needing Review</td>
<td>Erie County Medical Center</td>
</tr>
</tbody>
</table>

6. Scroll to the bottom of the page to review the Award.

- **The Award Information** will appear in the gray shaded area.

<table>
<thead>
<tr>
<th>Award Number: 12345</th>
<th>Associated Cost Share:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award Start Date: 1/1/2015</td>
<td>Award End Date: 12/31/2016</td>
</tr>
</tbody>
</table>

7. Review the information for each Employee. This can be confirmed in the RF Report Center in either the Principal Investigator Dashboard or RF Activity Interface Reporting Dashboard as follows:

- **The employee Information** will appear in the green shaded area.
- **Principal Investigator Dashboard**
  Go to Tracking People tab
  Select Employee Payroll Distribution for the Award Number that you are reviewing. Enter dates in the Posted Date (Select Full Month Dates Only): Between field to be the Start and the End of the Payroll Review reporting period.
  In this example it would be **07/01/2020-12/31/2020**.
  Select the option for **All Column Values** for the Award Status and the Project Status for the best results and then click OK.

This will produce a summary for the Payroll charges that posted for the reporting period by individual Employee. At the top of the page change the “Select View” from Expenditures & Encumbrances to Expenditures Only.
The Payroll Expense Amount listed in Report Center for each individual Employee should match the Payroll Review report total for the Employee if you add the amounts in the Payroll Charges + Adjustments/ Retro-activity for a Prior Period columns. Click into Payroll Expense amount for each employee to see details of the payroll per pay period. It is the PI's responsibility to ensure this information is reflective of the actual work performed.

The Payroll Review report also includes a TOTAL PAYROLL amount for the Payroll Charges column for all Employees and a TOTAL PAYROLL ADJUSTMENTS amount for the Adjustments/ Retro-activity for a Prior-Period column. If you add these TOTALS together, this should match the Grand Total amount in the Report Center Payroll Expense Amount column.

- RF Activity Interface Reporting Dashboard
  Go to People Inquiry tab
  Select People Payroll Summary for the Award Number that you are reviewing.
  Enter dates in the Posted Date (Select Full Month Dates Only): Between field to be the Start and the End of the Payroll Review reporting period.
  In this example it would be 07/01/2020-12/31/2020.
  Select the option for All Column Values for the Award Status and the Project Status for the best results and then click OK.

This will produce the same summary as provided above in the Principal Investigator Dashboard instructions.

8. In the Payroll Review report, you will have to review for each Employee and select either the Agree or Disagree radio button.

  - If you select to Agree for an individual, then this will move to the Approved tab.
  
  Once you select Agree no further retroactivity should occur as you've determined the payroll is reflective of the
work performed.

- **If you select to Disagree for an individual, you will be required to provide an explanation of your disagreement.** This will be moved to the Disagreements tab*.

9. Provide any **General Comments**, as necessary, for the **Award**.

10. Place a checkmark in the **I agree** field, and click on the **Submit** button to submit your review.

11. You will receive confirmation that your **Award** was submitted successfully. Click the **View All Awards in Period** button to review any additional **Awards** for the same **Award Period**.

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*Disagreements* – Any Awards that contain disagreements will move to the Disagreements tab. Sponsored Projects Services (SPS) will review and communicate with the PI to resolve the issue. SPS will then add a comment for the resolution and will Approve the disagreement. No further action is required from the PI in the Payroll Review report.

If a payroll adjustment is required to correct charges for the Payroll Review reporting period, then the adjustment will appear in the next reporting period.

Once a Disagreement has been resolved no further retroactivity should occur as you've determined the payroll is reflective of the work performed.