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## Effort Reporting Policy

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Scope: All campuses served by Louisiana State University (LSU) Office of Accounting Services

Effective July 1, 2017

### Policy Statement

As a recipient of federal funding, Louisiana State University is required to comply with the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as well as other federal requirements for certifying effort expended on sponsored awards. LSU requires all individuals who receive sponsored funding to comply with University policies and procedures, and sponsoring agency regulations regarding the proposing, charging and reporting of effort to awards.

Effort certification in Workday is an after-the-fact reflection of an employee's workload percent distribution during a particular reporting period. All academic, professional, and classified employees whose salary is paid in whole or in part on a grant account will receive an effort certification on a quarterly basis. The employee (or his/her delegate) must verify the accuracy of effort percentages and certify that the information captured on the effort certification is a direct reflection of the work performed within the reporting period of certification.

### Reason for Policy

The Uniform Guidance Subpart E 200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The University's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged or cost shared to sponsored awards are accurate, reasonable and consistent with the work performed. The employee's effort is first assigned to a specific worktag related to the sponsored agreement using a costing allocation based on anticipated activities. Actual effort expended on each account is reviewed by an Effort Certification Reviewer (ECR) and then certified by the employee or a delegate. The ECR step is an administrative review of reviewing and/or approving effort certifications for all employees with payroll assigned to their organization (cost

