General Effort Audit Questions

1. Does the institution have written policies on effort reporting? Does it specifically address timelines for certification and reconciliation of charges?

2. Does the effort capture the employee’s “total compensated effort”, i.e. 100% of all activities (grant and non-grant) for which they are paid? Are they clear on what constitutes grant activity?

3. Is the effort certified (signed) by someone with a first-hand knowledge of the work performed? Are those responsible for certifying clear on their role in verifying the employee’s report?

4. Are reports certified within the timeline determined by the institution (i.e. by the 10th of each month following the month or quarter for which the employee is reporting)?

5. Is there a chain of accountability to ensure that reports are certified in a timely manner and completed correctly?

6. Is effort reporting data reconciled with salary charges (payroll) within the guidelines established by the institution?