

OSP Roundtable
December 18, 2025



Agenda

- What is Expense Review
- Relationship to other reviews
- Rollout plans
- Demo
- Support resources
- Frequently asked questions
- Questions



What is Expense Review?

Campuswide system where PIs review monthly sponsored expenditures

- Eliminates Salary Certification
- **Shows** only what you need to review
- **Simple** to understand and use
- **Records reviews** of monthly project expenditures
- **Helps identify** errors within the 90-day cost transfer window
- **Meets federal, sponsor, university and audit requirements**
- Required of all units and PIs starting February 2026
 - There will be one last Salary Certification in Spring for July-December



What About Other Types of Reviews?

- Focus: Uniform Guidance Requirements
 - We took a risk reduction approach, PI reviews were the highest risk
 - Record PI review of sponsored expenses over \$75
 - Ease of use to support PI adoption is critical
- Other reviews
 - ✓ Some colleges require PIs to review non-sponsored
 - ✓ Staff review of sponsored expenditure allowability
 - ✓ Salary certification (will be retired)
 - ✗ Financial planning meetings with faculty
 - ✗ Staff review of all accounts

Compliance Requirements



Cost Transfer & Monitoring

- **NIH:** Corrections of clerical or bookkeeping errors should be accomplished **within 90 days** of when the error was discovered.
- **Cornell Policy:** Sponsored accounts must be reviewed at least every other month (preferably monthly).
 - Cost transfers must be processed as soon as possible after the original transaction, but in any case, **not later than 90 days** after the date of the original transaction.

Uniform Guidance

- **Uniform Guidance (UG)** places major emphasis on an institution's **internal controls**. Specifically, grantees must:
 - Establish and maintain effective internal controls to comply with Federal statutes, regulations, and the terms and conditions of awards.
 - Evaluate and monitor our compliance with statutes, regulations and the terms and conditions of Federal awards.

Audit

- Research Admins, in conjunction with PIs, perform the required reviews. However:
- Most college audits performed by UAO found an **inability to verify reviews** of sponsored transactions.
- In 2009, Cornell was **faulted** by the NSF Inspector General for having **salary certification only annually**.
 - We stated we would look at the frequency of reviews as we deployed new administrative systems.



Allowability & Allocability

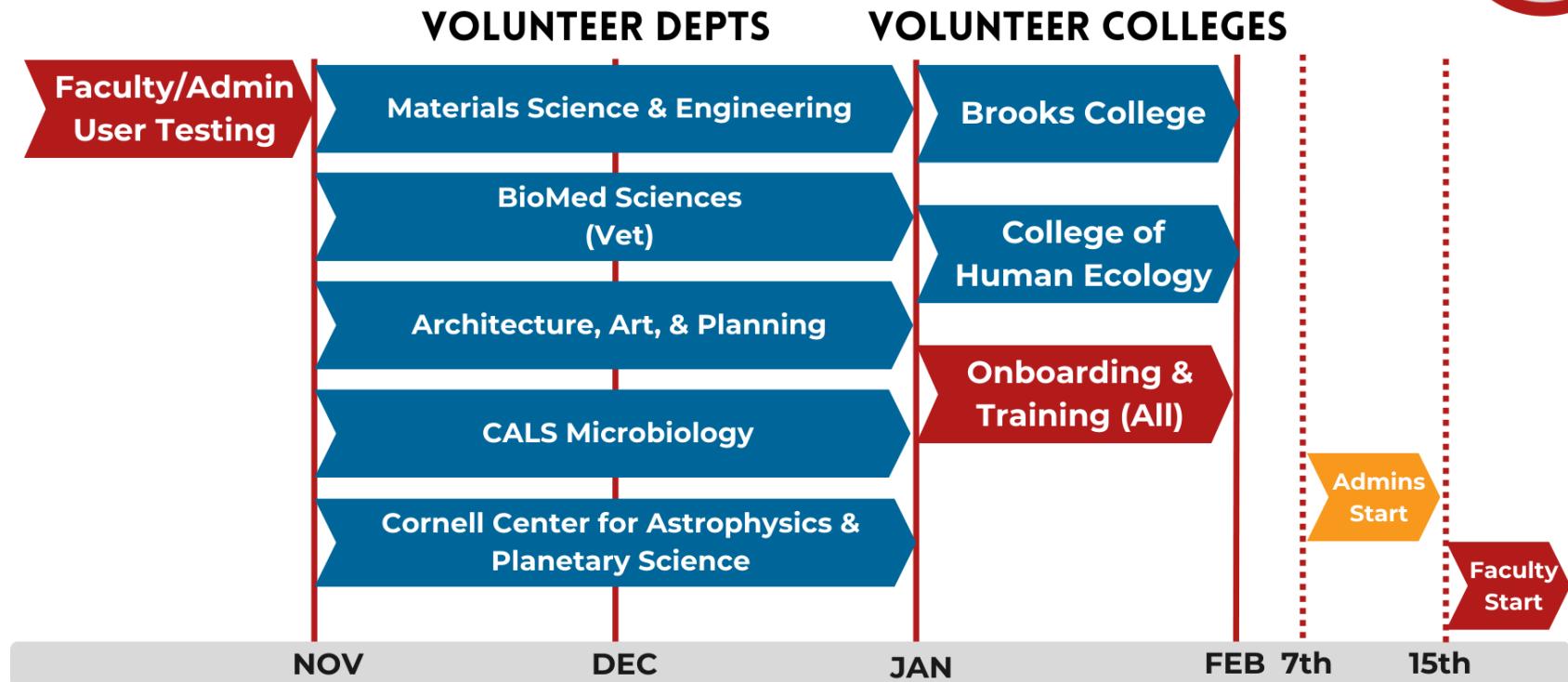
Allowability

- Necessary, reasonable, and allocable
- Conform with UG
- Consistent with our policies and procedures uniformly applied
- Consistently treated, for example direct versus indirect
- Comply with GAAP
- Not otherwise used for cost sharing
- Incurred during approved budget period and period of performance (carry forward may be waived, pre-award may be authorized). Certain closeout costs may be incurred in closeout period.
- Adequately documented

Allocability

- A cost is allocable to a particular award if the goods or services involved are chargeable to that award in accordance with relative benefits received
- Direct:
 - Is incurred specifically for the award; or
 - Benefits both the award and other work of Cornell and can be distributed in proportions that may be approximated using reasonable methods
- Indirect
 - Is necessary to the overall operation of Cornell and is assignable in part to the award in accordance with the cost principles
 - Cannot shift costs to avoid deficits or avoid restrictions
- Criteria used must be documented

Rollout Timeline





Positive Response from Early Adopters

Four departments and AA&P have been using Expense Review since November

Faculty averaged 4.2 out of 5 in post completion survey

"It's nice, short, easy to read and review. This makes it very efficient, which is great given the number of tedious tasks pushed on faculty."

- Faculty survey respondent

"This is just really intuitive...I love this system. This is so great."

- Faculty usability tester

Communications Plan



January	Kickoff email from Vice Provost Gary Koretsky and University Controller Karen Mahalo
Before Feb 16	Introductory College or Department Email to Faculty (we provide template)
Feb 9	Administrators receive first monthly update email
Feb 16	Faculty receive first monthly update email
Ongoing	Automated monthly emails to Administrators and Faculty

Demo



My PIs Finances Personnel Transactions **Expense Review** Proposals

Expense Review

Select a month to see its expenses

September 2025

Sponsored Accounts Non Sponsored

Display pre-approved expenses

Show F&A and Benefit Expenses Show Expenses Under \$75

September 2025 [+ Add September Summary](#) [Complete Review](#)

: Identifying Local-to-Global "Win-Win" Solutions for Human Health and Sustainability Through Infectious Disease Control >

Account : Univ Notre Dame NSF Barrett >

Salary & Wages

Name ^	Job Title	% of September Pay	Amount
	Graduate Research Assistant	50%	-\$

Travel - Domestic

Post Date ^	Category	Object Code Name	Description	Amount
9/26/2025	Travel - Domestic	Travel - Domestic		-\$

Travel - Foreign

Personnel Charge

[Overview](#) [Notes](#)

Touchdown

NetID: [@cornell.edu](#)
Email: [@cornell.edu](#)
CUID: 

Appointment Details

Title: Graduate Research Assistant
College: SC Johnson College of Business
Department: Dyson - Sponsored Activity
Position ID: [\[redacted\]](#)

Transaction Details

Category: Salary & Wages
Object Code: Graduate Research Assistant (GRA)
Description: : Graduate Research Assistant
Project: - Identifying Local-to-Global "Win-Win" Solutions for Human Health and Sustainability Through Infectious Disease Control
Account: - Univ Notre Dame NSF Barrett
Amount: -\$

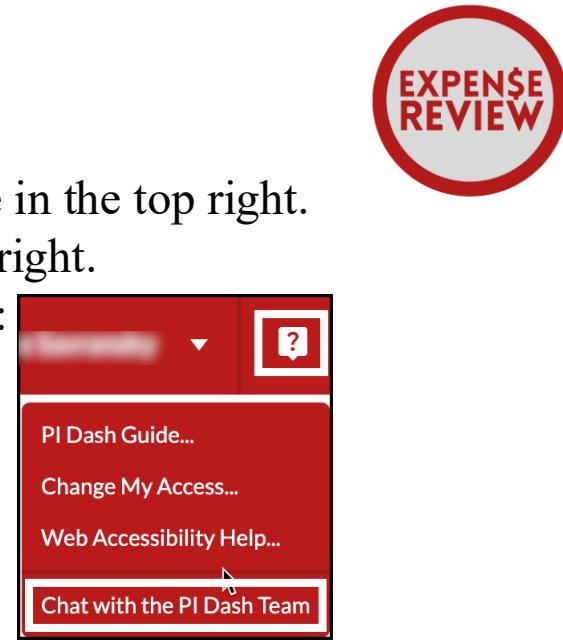
What do I need to do now?

- Make sure you have act-as for the faculty you support
- Indicate who you support in the My PIs page
- Become familiar with Expense Review report
- *College administrators:* We should meet in January. Feel free to reach out to me at prd9@cornell.edu

Resources

- To launch **Expense Review Online Help**, click **Learn More** in the top right.
- For a guided walk-through, click **Getting Started** in the top right.
- To access online help, click the question icon in the top right:

See Access/Act-As Help
- **See Online Help**
 - Expense Review Overview
 - Quick Reference Card Instructions for Dept Admins
 - Quick Reference Card Instructions for Faculty/PIs
- **For other questions, contact:** pidash@cornell.edu





Frequently Asked Questions – 1 of 5

- **Who should use EXPENSE REVIEW?**
 - All Account Managers with sponsored expenses.
- **Can we use EXPENSE REVIEW to review non-sponsored expenses?**
 - There is no "Complete Review" button on the non-sponsored tab, but Departments can add a report note that requires faculty member to complete non-sponsored expense reviews.
- **Why must I review within six weeks?**
 - Allows salary corrections within 90 days
 - Fulfills University policy and makes Audit happy, too.



Frequently Asked Questions – 2 of 5

- **How can I tell if my faculty have completed their reviews**
 - Currently you can't easily, but we're fixing this.
 - My PIs page will have status information on it, as will report selection menu on Expense Review page.
 - You will receive a monthly email that includes the status of the people you support.
 - College and central administrators have a review status dashboard for their faculty.
- **Can I complete the review for my faculty?**
 - No, only the account manager and central administrators can see the "Complete Review" button.
 - Many department administrators tell me they plan to sit with their faculty during their bi-monthly meetings while they go over the report.
- **What if someone puts an SSN in a note or question and it's locked?**
 - SFS staff can edit notes and questions after the review is locked.
 - We will want to train faculty about what's appropriate in the permanent record.



Frequently Asked Questions – 3 of 5

- **Will I have to do annual salary certification?**
 - There will be one more round, completed in Expense Review for July-Dec 2025.
 - No. **EXPENSE REVIEW** replaces annual salary certification for all colleges.
- **When will EXPENSE REVIEW go live?**
 - It is live now and will be required of everyone in February.
- **What happens if my faculty don't complete their reviews?**
 - You will see this in the "My PIs" page; you can reach out to them to make them aware.
 - Some administrators sit with their faculty during a bi-monthly meeting to discuss research finances and review the expenses together.
 - Eventually, SFS will escalate with faculty, their chair, and eventually their dean, etc.
 - You are not responsible for faculty compliance.



Frequently Asked Questions – 4 of 5

- **Does Expense Review and PI Dash help me with projecting expenses?**
- **Why does the PI Dashboard not include encumbrances?**
 - EXPENSE REVIEW is an after-the-fact review tool.
 - Encumbrances, as implemented in KFS, often produce unexpected results on sponsored awards, particularly if the current period extends beyond the fiscal year or the award is funds term employees with re-appointment dates before the encumbrance end date.
 - Our Faculty advisory committee preferred did not want to see encumbered balances that were right only some of the time.
 - We will add encumbrances on non-sponsored accounts and hope to address projections for sponsored accounts.
- **Can I download the report?**
 - Copy and paste to Excel works well. We plan to add a download button.
- **Can I print the report?**
 - Right now, Expense Review doesn't support printing. We plan to support printing soon.



Frequently Asked Questions – 5 of 5

- **Can I add a note addressing a question a faculty sent me about a transaction?**
 - Not right now. Notes are locked after the faculty completes the review.
 - We're considering adding post-completion notes.
- **I'm using my campus tool (CaveBear, CISIS, CHE, STAR) for expense reviews. What now?**
 - Use EXPENSE REVIEW for expense reviews.
 - Tools with no added functionality will be retired (e.g., CHE's tool).
 - Tools with additional functions will remain (e.g.: CISIS and CaveBear's labor planning)
- **Are there known bugs?**
 - Transactions on closed projects are not shown. We'll be fixing this in January.
 - Some notes from very early users were dropped. We'll be adding them in January.
 - We show too many empty accounts and sub-accounts. We plan to address this soon.

Questions?



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