GUIDELINES FOR DOCUMENTATION

Background

The objective of documentation is to allow an independent person to review a department's space and to understand the basis for its coding. **Documentation is critical because the space inventory is subject to government and internal audits and often these audits take place many months after the space inventory has been completed and certified.** The documentation maintained by each department should be sufficient to allow for this subsequent review. Our government audit agency, the Defense Contract Audit Agency (DCAA) maintains that written documentation from the year of the inventory, including room assignments, use logs, interview notes, is acceptable and preferable.

The federal government specifies time retention requirements. Documents should be retained for three years after the calculated indirect cost rate is submitted, or until all litigation, claims or audit findings involving the records have been resolved. [OMB Circular A-110, Section 53(g)]

Type of Information to Document

The coding of space used by multiple departments and/or for multiple purposes should be supported by some form of documentation. Space usage changing regularly throughout the fiscal year or from year to year should also be documented adequately.

For space used by multiple departments or for multiple functions, and for **non-office space (labs and lab support, etc.)** coded to Organized Research, documentation should clarify, for example, the following:

- Who used the space.
- How the space was used, e.g., "Dr. Smith's NSF grant for ??????" or “Award #: xxxxx”
- How the functional coding was determined.
- How the Percentage of Use was determined.
- The name of the occupant(s) or other person(s) familiar with how the space was used.

Documentation for Space Not Coded to Organized Research (OR)

The level of documentation detail depends on the situation. If the coding of a room is routine and self-evident, extensive documentation is not necessary. For example, the coding of a lecture room used by the Anatomy Department for Instruction does not need to be supported by detailed documentation. However, more complex situations may require some form of documentation to make clear to others why the space has been coded properly.

For most space **NOT** coded to OR, using the iSpace “Room Detail Report” or the “Comments” field provided within iSpace to record changes and keeping notes will suffice.
GUIDELINES FOR DOCUMENTATION  
(continued)

Documentation for Space Coded to Organized Research (OR)

For non-office space (labs and lab support, etc.) coded to OR, detailed and complete documentation of the methodology used to determine functional use is required. This documentation should include the accumulation of information regularly retained by the department that is available such as room assignment rosters, graduate and teaching associate appointment sheets, etc. It is not always necessary to create new documentation; *often the supporting information already exists and simply needs to be organized in a document file and retained.*

iSpace contains a "Research Explanation" field attached to Function Code ‘R’ (Organized Research). It is a mandatory field that provides for entry of information related to how you are documenting the coding of this space. Either the supporting information is entered directly into this field, or a comment may refer to: where the supporting documentation is located, who has it, another associated room with the proper justification, or to completed OR Documentation Forms (see below). Many documentation formats are acceptable as long as they provide sufficient information to allow for follow-up in the event of an audit.

The key information required for OR is identification of the research. You can use PTA account number(s), SPO number(s), Sponsor, Title of research project(s), or other definitive description of the research. In addition, you can add text stating how the coding decision was made, including: who was interviewed to determine the use of the room, supporting documents that may be attached to the signed Certification Report, lists of department staff, etc.

Documentation Assistance: Organized Research (OR) Documentation Form

Additionally, to support non-office space coded to OR, an OR Documentation form has been designed to standardize the collection/reporting of the documentation required to support the functional coding of OR in a room. This form can: act as a cover sheet to additional documentation, track the project numbers and participants, and record the source of the data for determining functional use. Completion of this form for non-office space coded to OR is optional, however, completed forms assist both your department staff and ORA in responding to the DCAA Indirect Cost Rate Proposal audit by providing standardized, written documentation from the inventory year.

A blank form is provided in this appendix.