Federal funding grants accounting & single audits for higher education
Welcome — Marty Mickey

VP Finance, National Louis University

Monthly webinar series

• CACUBO higher education webinars enable you to stay up-to-date on industry trends and hot-button issues.
• If you’d like to present in a future webinar, please email me at mmickey@nl.edu.
Moderator – Vicki VanDenBerg

Partner

• Over 36 years working with higher education institutions including:
  » Public universities
  » Community colleges
  » Private institutions

• Works exclusively in higher education, providing audit, tax, and consulting services.

• Helped build and lead a team of more than 100 professionals serving the higher education industry.
Presenters

Evonne Pedawi
Executive Director, MSU Contract & Grant Administration
• Nearly 20 years working in sponsored programs
• Point of contact for all external sponsored program audits at MSU
• Responsible for F&A rate proposal preparation and submission to federal government

Christine Khanfar
Manager, Assurance Services
• 5+ years of experience serving higher education institutions
• Focus on public institutions and single audit
If you work with federal funding in any capacity, you are in the right place!
Have questions?

Submit questions at any time using the Q&A button in your engagement tool drop down located at the top right of the console.
After the webinar...

Download today’s materials in the ‘Related Content’ window on your console.

Today’s webinar will be recorded and added to our website in a few days for on-demand viewing.
Get CPE credit

To receive credit, you must:
1. Respond to at least 75% of polling questions
2. Have an accrued viewing time of at least 50 minutes
3. Be logged in to the webinar

Archived/on-demand webinars are **NOT** eligible for CPE credit.

To obtain your certificate:
At the end of the session, click on the CPE button in your engagement tool drop down located at the top right of the console.
Agenda

Federal awards management and accounting
Single audit overview
Student financial aid
Research & development
Federal awards management and accounting
What are federal awards?

Projects or activities funded by a federal agency

Specific scope of work for the purpose of research, instruction, training, or public service.

Awarded to institutions for performance by faculty.

• Award types: Grants, cooperative agreements, and contracts.

Examples of federal funding agencies

• National Science Foundation (NSF)
• National Institute of Health (NIH)
• Department of Education (USDE)
• Department of Energy (DOE)
• U.S. Department of Agriculture (USDA)
Lifecycle of an award

- Funding Opportunities
- Proposal Development & Submission
- Award Negotiation & Acceptance
- Account Setup/Modifications
- Award Management
- Award Closeout

MSU pre-award

MSU post-award
Post-award stages

Implementation of the grant award
• Ex: Establishment of award in systems

Compliance with award terms and conditions.
• Ex: Incur allowable costs, timely submission of reporting requirements

Monitoring of activities by awarding agency
• Programmatic reporting
• Reimbursement of costs (Letter of credit draws)
Post-award management at MSU: Implementation of the award

Account Explorer

Search By: Account → RC105851

Account Information

Account: RC105851  App: 144092 New $  Source of Funds: FEDERAL

Award: $822,118.00  Expenses: $62,440.03  Encumbrances: $240,559.15  Spendable/Encumb Bal: $519,118.82

Additional Information - hide/show

<table>
<thead>
<tr>
<th>Project Title:</th>
<th>Evolutionary genetics of adaptation in natural populations of Arabidopsis thaliana</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Dates:</td>
<td>2/1/2016 - 1/31/2019</td>
</tr>
<tr>
<td>F&amp;A Rate / Base:</td>
<td>$3.50 / MODIFIED TOTAL DIRECT COST +</td>
</tr>
<tr>
<td>Obligation Period:</td>
<td>2/1/2016 - 1/31/2019</td>
</tr>
<tr>
<td>Costshare Required?:</td>
<td>No ()</td>
</tr>
<tr>
<td>KFS CG Account Type:</td>
<td>GRANT (LOC: Yes)</td>
</tr>
<tr>
<td>PI List:</td>
<td>Schemske, Douglas ; Oakley, Christopher ; Thomashow, Michael</td>
</tr>
<tr>
<td>Acct Grantor:</td>
<td>National Science Foundation (N0013U)</td>
</tr>
<tr>
<td>Department:</td>
<td>PLANT BIOLOGY CNS (10032114)</td>
</tr>
<tr>
<td>Prime Grantor:</td>
<td>Barner, Tracey</td>
</tr>
<tr>
<td>Department Contact:</td>
<td></td>
</tr>
<tr>
<td>Parent Account:</td>
<td>(Subs)</td>
</tr>
<tr>
<td>Acct Name:</td>
<td>NSF 1556262 Schemske</td>
</tr>
<tr>
<td>Award #:</td>
<td>1556262</td>
</tr>
</tbody>
</table>

✓ Account number
✓ Project dates
✓ Source of funds
✓ Award amount
✓ Spendable balance
✓ Grantor name(s)
✓ PI name(s)
✓ Cost share
✓ Account type
Post-award management: Compliance with federal terms and conditions

Uniform Guidance, 2 CFR 200

Adhere to federal, agency, and award-specific terms and conditions

Compliance with institutional policies and procedures
Federal cost principles:

- **Allowable** — The cost must comply with the policies and procedures of MSU, as well as the specific project terms and conditions of the agreement, and be adequately documented; 2 CFR 200.403

- **Reasonable** — The cost does not exceed that which would be incurred by a prudent person; 2 CFR 200.404

- **Allocable** — The cost must be allocated to the project(s) in accordance with the benefits received; 2 CFR 200.405

- **Consistently treated** — The cost must be accorded consistent treatment; i.e., an expense may not be charged to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost; 2 CFR 200.403
Compliance with 2 CFR 200 at MSU

Needed, received, & used concept

An expenditure must be...

» NEEDED by the award

» ALLOWABLE according to the cost principles

» PURCHASED and USED during the award period

- Some exceptions, i.e., publication costs — since they are likely to occur after the end date

It is especially important to consider anticipated expenses toward the end of a project.
Federal award management at MSU

- Prior approval checkboxes
- Compliance information
- Terms and conditions
- Department responsibilities
- Destroy date

<table>
<thead>
<tr>
<th>IRB ID:</th>
<th>IRB Expiration Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Compliance Notes: (+ = Internal Only)</th>
<th>Note Type</th>
<th>Note</th>
<th>Date Created</th>
<th>Created By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award/Modifications</td>
<td>New award in the amount of $315,356.45; funding through 09/30/2017, Project More...</td>
<td>12/2/2015 11:11:50 AM</td>
<td>Rivers, Jenny</td>
<td></td>
</tr>
<tr>
<td>Budget</td>
<td>Budget consists of: salaries $57,685.10; fringes $6,700.85; subcontracts $179,757, More...</td>
<td>12/2/2015 11:11:47 AM</td>
<td>Rivers, Jenny</td>
<td></td>
</tr>
<tr>
<td>Department Responsibilities</td>
<td>Publications require prior review, see page 4 of Master Agreement Quarterly More...</td>
<td>12/2/2015 11:11:38 AM</td>
<td>Rivers, Jenny</td>
<td></td>
</tr>
<tr>
<td>Terms &amp; Conditions</td>
<td>Record Retention: 3 years from date of final paymentState of MI travel rates More...</td>
<td>12/2/2015 11:00:56 AM</td>
<td>Rivers, Jenny</td>
<td></td>
</tr>
<tr>
<td>Reporting</td>
<td>MSU Invoice, final due within 60 days of award end date: 15% of the award amount More...</td>
<td>12/2/2015 10:59:59 AM</td>
<td>Rivers, Jenny</td>
<td></td>
</tr>
</tbody>
</table>
Federal award management at MSU

- Calculates subtotals by budget category
- Lists transactions per budget category
- Based on customizable dates
- Provides quick transaction information
- Links to transactions in MSU financial system

<table>
<thead>
<tr>
<th>Date</th>
<th>KPS Object Code</th>
<th>KPS Object Code Name</th>
<th>Doc Number</th>
<th>Amount</th>
<th>Payee Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/7/2016</td>
<td>6650</td>
<td>PROCUREMENT CARD</td>
<td>30138018</td>
<td>$80.48</td>
<td>EILERS JESSICA-7024-RNG03101</td>
<td>Equipment/Renovations: $0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Details</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Other:</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subawards:</td>
<td>Details</td>
</tr>
<tr>
<td>F&amp;A:</td>
<td>Details</td>
</tr>
<tr>
<td>Total:</td>
<td>$7,970.45</td>
</tr>
</tbody>
</table>
Federal award management: Subrecipients

Subrecipient/Subawards:

• Another entity performs the programmatic portion of the project objectives.

• Must follow all applicable guidelines and compliance requirements of the federal award.

• Jointly responsible for project design, conduct, or reporting.

• Identified in the proposal; otherwise, it typically requires prior agency approval.
Federal award management: Subrecipient monitoring at MSU

The UG requirements for subrecipient monitoring and management are noted in **2 CFR 200.331**

<table>
<thead>
<tr>
<th>Uniform Guidance Requirements</th>
<th>Compliance Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensure that the subaward is clearly identified and includes required information.</td>
<td>Attach prime award, identify in subaward, etc.</td>
</tr>
<tr>
<td>Evaluate subrecipient risk of noncompliance</td>
<td>Complete Risk Assessment Questionnaire, check debarment, require receipts, additional prior approvals, etc.</td>
</tr>
<tr>
<td>• Consider specific subaward conditions</td>
<td></td>
</tr>
<tr>
<td>• Verify that the subrecipient has a current single audit</td>
<td></td>
</tr>
<tr>
<td>Monitor subrecipient activities</td>
<td>PI invoice certification, withhold payments, provide training, on-site visits, reassess risk, etc.</td>
</tr>
<tr>
<td>• Utilize monitoring tools if appropriate</td>
<td></td>
</tr>
<tr>
<td>• Consider adjustments to MSU records</td>
<td></td>
</tr>
<tr>
<td>• Consider action against noncompliance</td>
<td></td>
</tr>
</tbody>
</table>
Subrecipient management at MSU

- List of current subawards
- Unpaid balances by object code
- Shows risk status of subrecipient
- List of payments processed
- Includes advance & cost share status

<table>
<thead>
<tr>
<th>Account #</th>
<th>Recipient</th>
<th>Unpaid Balance &lt;= $25,000</th>
<th>Unpaid Balance &gt; $25,000</th>
<th>Unpaid Balance</th>
<th>Subaward Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>RC105782NU</td>
<td>Northwestern Univ (N0107O)</td>
<td>$23,956.41</td>
<td>$9,364.00</td>
<td>$33,320.41</td>
<td>$34,364.00</td>
</tr>
<tr>
<td>RC105782UAZ</td>
<td>Univ of Arizona (A0204O)</td>
<td>$19,032.26</td>
<td>$40,868.00</td>
<td>$59,900.26</td>
<td>$65,868.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subaward Ref:</th>
<th>Recipient:</th>
<th>Start Date:</th>
<th>End Date:</th>
<th>Note:</th>
<th>Payment Date</th>
<th>Object Code/Amount</th>
<th>Pay Period</th>
<th>Advance (Total: $0.00)</th>
<th>Costshare (Total: $0.00)</th>
<th>Last Modified</th>
<th>Action</th>
</tr>
</thead>
</table>
Federal award management

Other ways to comply with federal requirements

• Establish and maintain policies and procedures
• Adequate systems
• Sufficient documentation
• Strong internal controls
• Clearly defined roles and responsibilities
• Understand federal regulations and policies
• Sufficient training
• Monitoring programs
Federal award management

Why is award management and compliance important?

• Helps avoid repercussions of non-compliance
• Prevents administrative penalties
• Prevent the withholding of future awards
• Avoid audit findings and disallowances
Federal award management

Why are audits important?

• Protect reputation of institution
• Sustain a relationship of trust between federal agencies and institution
• Ensure adherence with policies and procedures
• Deterrent for improper activities
• Protect future research investment
Single audit overview
What is a single audit?

Office of Management and Budget (OMB) Uniform Guidance (UG) – 2 CFR 200

• Compliance supplement
  » Matrix
  » Cluster listing

Federal compliance audit

• Expend more than $750,000 in federal funds
• Required for not-for-profits, governmental organizations
• Major programs
Compliance Supplement
Compliance Supplement

- Compliance Supplement (CS) is published annually by the Office of Management and Budget (OMB)
- Effective starting June 30 of each year
- All versions are accessible on the OMB website:
  2023 Compliance Supplement
Compliance Supplement (CS)

- What is the Compliance Supplement?
- How is the CS used?
- What is important to know about specific programs?
- What is new/changed in the 2023 version?
Auditor use

- External audit guide used to complete audits in accordance with Subpart F of 2 CFR 200 (Uniform Guidance)
- Outlines key rules and regulations and required audit testing for each compliance category
- For specifically-identified federal programs, establishes which compliance requirements are subject to testing
- Identifies clusters of programs for purpose of major program determination
- Includes other alerts/directives that are critical for auditors to understand in planning and executing a single audit
Auditee use

- Handy summary of compliance requirements, including specific UG references to dive deeper
- Only source for cluster information that is necessary to consider when preparing the SEFA
- Includes important annual updates for other SEFA presentation and DCF reporting
- Internal control guidance
- Helpful resource for audit preparation
**CS: Table of contents**

<table>
<thead>
<tr>
<th>Part 1</th>
<th>Appendix I — Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part 3</td>
<td>Appendix III — Federal Agency Single Audit, Key Management Liaison, and Program Contacts</td>
</tr>
<tr>
<td>Part 4</td>
<td>Appendix IV — Internal Reference Tables</td>
</tr>
<tr>
<td>Part 5</td>
<td>Appendix V — List of Changes for the 2022 Compliance Supplement</td>
</tr>
<tr>
<td>Part 6</td>
<td>Appendix VI — Program-Specific Audit Guides</td>
</tr>
<tr>
<td>Part 7</td>
<td>Appendix VII — Other Audit Advisories</td>
</tr>
<tr>
<td>Part 8</td>
<td>Appendix VIII — Examinations of EBT Service Organizations</td>
</tr>
<tr>
<td></td>
<td>Appendix IX — Compliance Supplement Core Team</td>
</tr>
</tbody>
</table>
### 2023 CS: Part 2 – Matrix

<table>
<thead>
<tr>
<th>Requirement</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>L</th>
<th>M</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Part 5.3, 84 SFA</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

SFA and R&D are the two most common in higher education

Note they are made up of several Assistance Listing Numbers (ALN)!
Highlights changes that agencies have made in the designation of which compliance categories are considered direct and material for programs included in Part 4.

Control and compliance testing subject to audit may be different than in previous years.
Student Financial Aid
2023 CS: Part 4 — SFA

Student Financial Assistance Cluster — revisions to special tests

- **REVISED** — 5. Enrollment reporting
  - NSLDS outage impact (also detailed in Dept of Ed e-announcement General-23-04)

- **REVISED** — 11. Program eligibility
  - Combined much of the information from various special tests into one

- **REVISED** — 12.Gramm-Leach-Bliley Act-Student Information Security
2023 CS: Part 4 — SFA

Student Financial Assistance Cluster (SFA) — revisions to special tests

- **NEW** – 3. Using a Servicer or Financial Institution to Deliver Title IV Credit Balances to a Card or Other Access Device
- **NEW** – 8. Incentive Compensation
- **NEW** – 9. Satisfactory Academic Progress
- **MOVED AS A STANDALONE TEST from #11 Program Eligibility** – 10. Additional Locations
2023 CS: Part 4 — SFA

Student Financial Assistance Cluster — revisions to special tests

- **REMOVED** — *7. Direct Loan Reconciliation
- **COMBINED with new #11** — *8. Institutional Eligibility
- **COMBINED with new #11** — *10. Short-Term Programs at Postsecondary Vocational Institutions
- **COMBINED with new #11** — *11. General Program Eligibility
- **REMOVED** — *12. Distance Education Program

*refers to the number of the special tests in the 2022 Compliance Supplement
## SFA relevant compliance categories

<table>
<thead>
<tr>
<th>Activities allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash management</td>
</tr>
<tr>
<td>Eligibility</td>
</tr>
<tr>
<td>Reporting</td>
</tr>
</tbody>
</table>

**Special tests and provisions — 13 tests**

- N1 — Verification
- N2 — Disbursements to or on behalf of students
- N3 — Return of Title IV funds
- N4 — Enrollment Reporting
- N5 — Student Loan Repayments (HPSL/PCL/LDS and NSL, and NFLP)
- N6 — Perkins Loan Recordkeeping and Record Retention
- N7 — Borrower Data and Reconciliation (Direct Loan)
- N8 — Institutional Eligibility
- N9 — Program Eligibility
- N10 — General Program Eligibility
- N11 — Distance Education Program
- N12 — Gramm-Leach-Bliley Act - Student Information Security
- N13 — Federal Perkins Loan Liquidation

Note – federal agencies are not allowed to require testing of more than 6 compliance categories. DOE adds additional through “special tests” which are deemed one category.
## Last five years: CS and SFA

<table>
<thead>
<tr>
<th>Year</th>
<th>Summary of major changes to SFA</th>
<th>Significant impact?</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>No significant changes</td>
<td>No</td>
</tr>
</tbody>
</table>
| 2019*| • Addition of auditor reporting requirement  
      • Expansion of verification testing  
      • Expansion of disbursement testing  
      • Expansion of R2T4 testing  
      • Removed Perkins from Student Loan Repayments special test  
      • Reorganized institution-level eligibility special tests  
      • Removed the separate FWS special test  
      • Removed zone alternative special test  
      • Added distance education special test  
      • Added GLBA special test | Yes |

*2019 CS was originally issued in June 2019 and then reissued in its entirety in September 2019, with significant changes to SFA.*
### Last five years: CS and SFA

<table>
<thead>
<tr>
<th>Year</th>
<th>Summary of major changes to SFA</th>
<th>Significant impact?</th>
</tr>
</thead>
</table>
| 2020*  | • Expansion of disbursements special test  
        • Expansion of enrollment reporting special test                                           | Yes                 |
| 2021*  | • Changes to auditor reporting requirement  
        • Removed matching/LOE/earmarking as a direct and material compliance category  
        • Expansion of R2T4 testing  
        • Changes to distance education testing  
        • Addition of Perkins recordkeeping special test                                            | Yes                 |
| 2022   | • Some changes to process for R2T4                                                             | No                  |

*2020 and 2021 Compliance Supplement (CS) didn’t include significant consideration of COVID-19 impact; however, auditors were required to incorporate into their testing.*
Common issues & challenges

Student financial assistance cluster

- Enrollment reporting
- Return of Title IV
- Distance education
- Continued expansion of testing — changes in testing requirements EVERY year!
Research & development
Definition of research & development?

As defined in 2 CFR section 200.1, Research and Development, “research” is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. R&D means all research activities, both basic and applied, and all development activities performed by non-federal entities. The term “research” also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and when such activities are not included in the instruction function.

The term R&D covers three types of activities:

• Basic research
• Applied research
• Experimental development
Research & development

Question:

- What is the biggest challenge with research & development (R&D)

Answer:

- Funded by many different federal, state, and private resources
- Defining if a grant is R&D or not
- Typically, R&D includes expenditures for organized research as defined by 2 CFR Part 200 Appendix III and expenditures from funds designated for research
### Research & development

<table>
<thead>
<tr>
<th>R&amp;D includes:</th>
<th>R&amp;D does not include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Sponsored research (federal and nonfederal)</td>
<td>• Public service grants or outreach programs</td>
</tr>
<tr>
<td>• University research (institutional funds that are separately budgeted for</td>
<td>• Curriculum development (unless included as part of an overall research project)</td>
</tr>
<tr>
<td>individual R&amp;D projects)</td>
<td>• R&amp;D conducted by university faculty or staff at outside institutions that is not</td>
</tr>
<tr>
<td>• Startup, bridge, or seed funding provided to researchers within your</td>
<td>accounted for in your financial records</td>
</tr>
<tr>
<td>institution</td>
<td>• Estimates of the proportion of time budgeted for instruction that is spent on</td>
</tr>
<tr>
<td>• Other departmental funds designated for research</td>
<td>research</td>
</tr>
<tr>
<td>• Recovered and unrecovered indirect costs (see definitions in Question 1)</td>
<td>• Capital projects (i.e., construction or renovation of research facilities)</td>
</tr>
<tr>
<td>• Equipment purchased from R&amp;D project accounts</td>
<td>• Non-research training grants</td>
</tr>
<tr>
<td>• R&amp;D funds passed through to a subrecipient organization, educational or</td>
<td>• Unrecovered indirect costs that exceed your institution’s federally negotiated</td>
</tr>
<tr>
<td>other</td>
<td>Facilities and Administrative (F&amp;A) rate</td>
</tr>
<tr>
<td>• Clinical trials, Phases I, II, or III</td>
<td></td>
</tr>
<tr>
<td>• Research training grants funding work on organized research projects</td>
<td></td>
</tr>
<tr>
<td>• Tuition remission provided to students working on research</td>
<td></td>
</tr>
</tbody>
</table>

Research & development

So how do we test R&D and what should institutions be prepared for?

Administrative requirements that apply to grants and cooperative agreements

- 2 CFR Part 200 and in some legacy situations — OMB Circular A-110 (2 CFR Part 215)

Administrative requirements that govern contracts

- Federal Acquisition Regulation (FAR) and agency FAR Supplements (i.e., Dept of Defense uses DFARS)
- Cost principles that apply to R&D cost-reimbursement contracts to non-federal entities are found in FAR subparts 31.2, 31.3, 31.6 and 31.7
Common issues and challenges

Research & development

Having a system in place to ensure the following happens:

• The testing requirements for each grant are reviewed, and the applicable compliance categories are identified

• Controls are in place for each compliance category
  » Part 6 – Appendix 2 of Compliance Supplement
    ◦ Gives illustrative special controls — control activities that should be in place and auditors will test.
    ◦ For example, reporting — we as auditors will look for timeliness, accuracy, and segregation of duties
Other common issues & challenges

General

• SEFA reporting
  » SEFA reporting vs. GAAP reporting

• SEFA completeness

• Don’t double-dip!

• Consider all funding received: Traditional grant programs, supplemental loans, and other nontraditional awards
Contact your presenters

**Evonne Pedawi**  
Executive Director, MSU Contract & Grant Administration  
517-884-4234  
pedawiev@cga.msu.edu

**Christine Khanfar**  
Manager  
517-336-7478  
christine.khanfar@plantemoran.com

**Vicki VanDenBerg**  
Partner  
269-567-4618  
vickivandenberg@plantemoran.com
Thank you for attending

Remember:
To obtain your certificate at the end of the session, click on the CPE button in your engagement tool drop down located at the top right of the console.