

# CERTIFICATION EXAMINATION FOR FINANCIAL RESEARCH ADMINISTRATORS

## Handbook for Candidates

### EXAMINATION DATES

#### Spring 2018

**Application Deadline****February 15, 2018****Testing Window****Begins: March 10, 2018****Ends: March 24, 2018**

#### Fall 2018

**Application Deadline****August 8, 2018****Testing Window****Begins: September 8, 2018****Ends: September 22, 2018**

PROFESSIONAL TESTING CORPORATION® 1350 BROADWAY • 17th FLOOR • NEW YORK, NY 10018

## PLEASE NOTE

Beginning in 2018 and moving forward, this examination will consist of items based entirely on 2 CFR 200 (Uniform Guidance).

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This handbook contains necessary information about the Certified Financial Research Administrator Examination (CFRA). Please retain it for future reference. Candidates are responsible for reading these instructions carefully. This handbook is subject to change.

## CERTIFICATION

The Research Administrators Certification Council (RACC) promotes the concept of voluntary certification by examination for all financial research and sponsored programs administrators. After passing this examination, an individual earns the Certified Financial Research Administrator (CFRA) designation. Certification is just one part of a process called "credentialing". It focuses specifically on the individual and is one indication of current competence in this specialized field. Certification in financial research and sponsored programs administration is highly valued and provides formal recognition of basic knowledge in this field.

## REASONS FOR CERTIFICATION

1. To provide documented evidence to a current or potential employer that an individual has been examined by an independent professional certifying organization and found to possess a certain level of basic knowledge of financial research and sponsored programs administration.
2. To provide personal and professional satisfaction of achievement of meeting established criteria indicating the attainment of a level of basic knowledge that is customary to be a professional in the field of financial research and sponsored programs administration.
3. To demonstrate commitment to the profession and to one's peers that an individual has taken the time and effort, beyond job experience, to learn the Financial Body of Knowledge, thus exhibiting a significant responsibility to working in the profession of financial research or sponsored programs administration.

## ELIGIBILITY REQUIREMENTS

1. Bachelor's degree and three (3) years of professional experience in financial research administration or sponsored programs administration either in a sponsoring or recipient organization or the equivalent in a self-funded organization;  
OR
2. An Associate's degree and five (5) years of professional experience in financial research administration or sponsored programs administration either in a sponsoring or recipient organization or the equivalent in a self-funded organization;  
OR
3. No degree and six (6) years of professional experience in the financial research administration or sponsored programs administration either in a sponsoring or recipient organization or the equivalent in a self-funded organization\*

\*Petitions for approval of this option are available on the RACC website, <http://www.racc-cert.org/cfra-petition-form/>.

## ADMINISTRATION

The Certification Program is administered by the Research Administrators Certification Council (RACC). The Certified Financial Research Administrator Examination is conducted by the Professional Testing Corporation (PTC), 1350 Broadway - 17th Floor, New York, New York 10018, (212) 356-0660, <http://www.ptcny.com>. The Professional Testing Corporation is an organization whose services are focused on the measurement aspects of human resources, including the design, development, and administration of tests and testing programs for professional organizations. Questions concerning the examination should be referred to PTC.

## ATTAINMENT OF CERTIFICATION

Eligible candidates who pass the examination will be certified for a period of five years, are eligible to use the designation CFRA after their names, and will receive a certificate from the RACC. A registry of Certified Financial Research Administrators is maintained by the RACC and may be reported in its publications. Further information concerning the CFRA credentialing program and information regarding preparation for the examination may be found at the RACC home page, <http://www.racc-cert.org>. An annotated list of the CFRA Body of Knowledge may be found in the CFRA *Body of Knowledge* section of the website.

The CFRA designation is awarded for a period of five (5) years at which time a CFRA must recertify for an additional five (5) years by one of two methods:

1. Earning 80 contact hours of education credits during the preceding 5 years, 80% of which (64 credits) must be taken in topics related specifically to financial activities
2. Re-taking and passing the CFRA examination

Reminders about recertification will be sent by way of email, beginning six (6) months before the dates of recertification.

## CODE OF ETHICS

Certificants are expected to practice and uphold the following principles in the discharge of their professional responsibilities. A candidate is required to sign the following statement as part of his/her application process:

I agree that I shall:

- perform my duties with honesty, diligence, and responsibility
- conduct myself free of personal and professional conflicts or the appearance of impropriety
- remain mindful as a steward of the funds I assist in requesting and managing have been provided fundamentally for the public good
- be prudent in the use and protection of sensitive information/data
- act in good faith promoting ethical integrity in all of our actions
- in public forums, maintain respectful communication about others in the profession

## REVOCATION OF CERTIFICATION

Certification may be revoked by the RACC for any of the following reasons:

1. Falsification of an application.
2. Misrepresentation of certification status.
3. Breach of existing ethical standards of professional practice.

An appeals mechanism for challenging revocation of certification is available.

## APPLICATION PROCEDURE

1. Read and follow the directions on the application and in this handbook. All applications must be completed online. The application can be found on Professional Testing Corporation’s website at <https://secure.ptcny.com/apply/>.
2. The online application and appropriate fees for the examination must be received on or before the appropriate deadline listed in this handbook.

## COMPLETION OF APPLICATION

Candidates must complete the examination application in full, using your name exactly as it appears on your current government issued photo ID, such as your driver’s license or passport. The completed application, with all documentation (if required), must be submitted online with the examination fee. If payment is being made by check or money order, complete the online application and mail payment to:

RACC EXAMINATION  
Professional Testing Corporation  
1350 Broadway, 17th Floor  
New York, NY 10018

NOTE: Be certain payment clearly indicates candidate name and appropriate examination and testing period.

## FEES

Application Fee for the Certified Financial Research Administrators Examination .....	\$375.00
International Test Center Fee .....	\$100.00

MAKE CHECK OR MONEY ORDER PAYABLE TO: **PROFESSIONAL TESTING CORPORATION**

Visa, MasterCard, and American Express are also accepted. Please complete and sign the credit card payment form on the Application.

**DO NOT SEND CASH.**

## CHANGING YOUR EXAM APPOINTMENT

If you need to cancel your examination appointment or reschedule to a different date within the two-week testing period, you must contact PSI at (800) 733-9267 no later than noon (12:00pm), Eastern Standard Time, of the second business day PRIOR to your scheduled appointment.

If you wish to move to a new testing period please see the section below.

## REFUNDS/RESCHEDULING TO A NEW TESTING PERIOD

There will be no refund of fees. **Please be advised: PSI does not have the authority to grant transfers or refunds. All requests must be made through PTC.**

Candidates unable to take the examination during their scheduled testing period may request a **ONE-TIME** transfer to a future testing period. **There is a transfer fee of \$220.00.** After you have transferred once by paying the \$220.00 fee, you will need to pay the full examination fee in order to transfer a second time; so, ***please plan carefully.***

**Please note:** requests to transfer to a new testing period must be received within 1 month of your originally scheduled testing period.

Candidates wishing to transfer to a new testing period need to follow the steps below.

1. Go to <http://secure.ptcny.com/apply>.
2. Click "Start New Application."
3. Choose RACC CFRA in the first drop down menu; then choose the new examination period in the second drop down menu and fill out the rest of the information on the page.
4. Fill out the application making sure you answer yes to the question asking if you are rescheduling; you will also need your current PTC ID/Candidate number found on your scheduling authorization email.
5. Click "Submit Request for Rescheduling Verification" in the Examination and Certification Information section of the application.
6. PTC Support will send you an email letting you know your new application was approved and that you can log back into your application and pay the \$220.00 transfer fee.
  - **Call 212-356-0660 if you have any questions regarding the transferring process.**
  - **If candidates are unable to attend the examination on the date for which they registered and elect not to transfer to another testing period, the application will be closed and all fees will be forfeited. There will be no refund of fees.**
  - **The transfer fee is based on cost and is not punitive in nature. The transfer fee must be paid at the time the request for rescheduling is approved. The candidate is responsible for contacting PSI and canceling the original examination appointment, if one was made.**
  - **Exams may only be transferred to a new testing period once; please plan carefully.**

- **Transferring your Examination only refers to instances when a candidate is unable to take their exam during a testing period for which they have already applied. Candidates who did not pass their examination and are retaking the examination need to pay the full Examination Fee.**
- **If you need to reschedule within the same testing period please see “Changing Your Examination Appointment” on page 6.**

## EXAMINATION ADMINISTRATION

The Certified Financial Research Administrator Examination is administered during an established two-week testing period on a daily basis, Monday through Saturday, excluding holidays, at computer-based testing facilities managed by PSI. PSI has several hundred testing sites in the United States, as well as Canada. Scheduling is done on a first-come, first-serve basis. To find a testing center near you visit: [www.ptcny.com/cbt/sites.htm](http://www.ptcny.com/cbt/sites.htm) or call PSI at (800) 733-9267. Please note that hours and days of availability vary at different centers. **You will not be able to schedule your examination appointment until you have received a Scheduling Authorization from notices@ptcny.com.**

## TESTING SOFTWARE TUTORIAL

A Testing Software Tutorial can be viewed online. Go to [www.ptcny.com/cbt/demo.htm](http://www.ptcny.com/cbt/demo.htm). This online testing software Tutorial can give you an idea about the features of the testing software.

## SCHEDULING YOUR EXAMINATION APPOINTMENT

Once your application has been received and processed and your eligibility verified, you will be sent an email from PTC confirming receipt of payment and acceptance of application. Within six weeks prior to the first day of the testing period, you will be sent a Scheduling Authorization via email from **notices@ptcny.com**. Please ensure you enter your correct email address on the application and add the ‘ptcny.com’ domain to your email safe list. If you do not receive a Scheduling Authorization at least three weeks before the beginning of the testing period, contact the Professional Testing Corporation at (212) 356-0660 for a duplicate copy.

The Scheduling Authorization will indicate how to schedule your examination appointment as well as the dates during which testing is available. Appointment times are first-come, first-serve, so schedule your appointment as soon as you receive your Scheduling Authorization in order to maximize your chance of testing at your preferred location and on your preferred date.

**You MUST present your current driver’s license, passport, or U.S. military ID at the test center. Temporary, paper driver’s licenses are not accepted. The name on your Scheduling Authorization must exactly match the name on your photo I.D.** PTC also recommends you bring a paper copy of your Scheduling Authorization and your PSI appointment confirmation with you to the testing center.

After you make your test appointment, PSI will send you a confirmation email with the date, time and location of your exam. Please check this confirmation carefully for the correct date, time and location. Contact PSI at (800) 733-9267 if you do not receive this email confirmation or if there is a mistake with your appointment.

- **It is your responsibility as the candidate to call PSI to schedule the examination appointment.**
- **It is highly recommended that you become familiar with the testing site prior to the test date.**
- **Arrival at the testing site at the appointed time is the responsibility of the candidate. Please plan for weather, traffic, parking, and any security requirements that are specific to the testing location. Late arrival may prevent you from testing.**



## SPECIAL NEEDS

RACC and PTC support the intent of and comply with the Americans with Disabilities Act (ADA). PTC will take steps reasonably necessary to make certification accessible to persons with disabilities covered under the ADA. Special testing arrangements may be made upon receipt of the Application, examination fee, and a completed and signed Request for Special Needs Accommodations Form, available from [www.ptcny.com](http://www.ptcny.com) or by calling PTC at (212) 356-0660. This Form must be uploaded with the online application at least EIGHT weeks before the testing period begins. Please use this Form if you need to bring a service dog, medicine, food or beverages needed for a medical condition with you to the testing center.

**Only those requests made and received on the official Request for Special Needs Accommodations Form (found at [www.ptcny.com](http://www.ptcny.com)) will be reviewed. Letters from doctors and other healthcare professionals must be accompanied by the official Form and will not be accepted without the Form.**

Information supplied on the Request for Special Accommodations Form will only be used to determine the need for special accommodations and will be kept confidential

## INTERNATIONAL TESTING

Candidates outside of the United States and Canada must complete and submit the Request for Special Testing Center Form found on the [www.ptcny.com](http://www.ptcny.com) homepage. This form must be uploaded to your application no later than 8 weeks prior to the start of the chosen testing period. Fees for testing at an international computer test center (outside of the United States and Canada) are \$100.00 in addition to the examination fee. PTC will arrange a computer based examination at an international test center for you.

Please note that all examinations are administered in English.

## RULES FOR THE EXAMINATION

1. All electronic devices that can be used to record, transmit, receive, or play back audio, photographic, text, or video content, including but not limited to, cell phones, laptop computers, tablets, Bluetooth devices; all wearable technology such as smart watches; MP3 players such as iPods, pagers, cameras and voice recorders are not permitted to be used and cannot be taken into the examination room.
2. Simple, non-programmable calculators are permitted, except for calculators included in cell phones and other mobile devices. A calculator is also available on screen if needed.
3. No questions concerning content of the examination may be asked during the examination session. The candidate should carefully read the directions that are provided on screen at the beginning of the examination session.
4. No papers, books or reference materials may be taken into or removed from the examination room.
5. Candidates are prohibited from leaving the testing room while their examination is in session, with the sole exception of going to the restroom.
6. Bulky clothing, such as sweatshirts (hoodies), jackets, coats and hats, except hats worn for religious reasons, may not be worn while taking the examination.
7. All watches and "Fitbit" type devices cannot be worn during the examination. It is recommended that these items are not brought into the test center.

## REPORT OF RESULTS

Test results are not released at the testing center but will be sent via mail approximately one month following close of the testing period. This is necessary to allow for the psychometric review and administrative time required to ensure accurate and reliable scores. Scores on the major areas of the examination and on the total examination will be provided. Successful candidates will also receive certificates from the RACC.

## REEXAMINATION

The Certified Financial Research Administrator Examination may be taken as often as desired upon filing of a new application and payment of the applicable fee. There is no limit to the number of times the examination may be repeated.

## CONFIDENTIALITY

1. The RACC will release the individual test scores ONLY to the individual candidate.
2. Any questions concerning test results should be referred to the RACC or PTC.

## CONTENT OF EXAMINATION

1. The Certified Financial Research Administrator Examination is a computer-based examination composed of a maximum of 250 multiple choice, objective questions with a total testing time of four (4) hours.
2. The content for the examination is described in the Content Outline, beginning on page 8.
3. The questions for the examination are obtained from Certified Financial Research Administrators, individuals with expertise in financial research administration, and are reviewed for construction, accuracy, and appropriateness by the RACC and PTC's psychometricians.
4. The RACC, with the advice and assistance of PTC, prepares the examination.
5. The Certified Financial Research Administrator Examination will be weighted in approximately the following manner:

I.	Governing Framework .....	25%
II.	Project Costs .....	35%
III.	Reporting.....	25%
IV.	Fiscal Compliance .....	15%

## CONTENT OUTLINE: RACC “Body of Knowledge”

For an annotation giving sample resources, see <http://www.racc-cert.org>.

Beginning in 2018, and moving forward, this examination will consist of items based entirely on 2 CFR 200 (Uniform Guidance).

### I. Governing Framework

- A. Statutory Requirements
  - 1. FOIA
  - 2. Unrelated Business Income Tax (UBIT)
  - 3. Non-delinquency on federal debt
  - 4. IRS classification of institution
  - 5. Salary cap
  - 6. Other
- B. Regulations
  - 1. Administrative Requirements (2 CFR Part 215)
  - 2. Cost Principles (2 CFR Part 220)
  - 3. Audit Guidelines (OMB Circular A-133 and Uniform Guidance)
  - 4. Federal Acquisition Regulations (mandatory clauses for cost reimbursable contracts, clauses based on institution types)
  - 5. Other
- C. Agency Policies
  - 1. DHHS
  - 2. NSF
  - 3. DOD
  - 4. Other
- D. Awards
  - 1. Types and characteristics of sponsors
    - a. Federal, state and local government
    - b. Nonprofit
    - c. For profit business and industry
    - d. International Entity
    - e. Sponsor Responsibilities
  - 2. Forms of Federal Assistance (discretionary, mandatory, block, formula)
  - 3. Specific Award Terms and Conditions
  - 4. Budget flexibility and budget restrictions (cost reimbursable, fixed price, task order, deliverable-based)
  - 5. Period of performance and pre-award costs
  - 6. Incremental funding and limitation of costs
  - 7. Other
- E. Institutional Policies and Procedures (policy development and implementation)

## II. Project Costs

- A. Types of funding
- B. Budget Structure
  - 1. Role of the budget and characteristics of effective budgets
  - 2. Budget models, templates and forms (Modular, Line item, SF424 form, Grants.gov)
  - 3. Understanding sponsors' budget guidelines
  - 4. Types, definitions and uses of budget categories
  - 5. Budget templates and forms
  - 6. Calculations of budget costs
    - a. Institutional base salaries
    - b. Effort and calendar months
    - c. Fringe benefits
    - d. Indirect costs
    - e. Other
  - 7. Budget justification
  - 8. Major Functions of Institution A-21
  - 9. Revised budgets and rebudget of costs
  - 10. Other
- C. Composition of Costs
  - 1. Total Project Costs
  - 2. Direct Costs
    - a. Salaries and wages (federal requirements for employee compensation on sponsored projects, institutional base salary, post-differential allowance for employees based abroad, percentage of effort/calendar months)
    - b. Equipment (definition)
    - c. Travel (per diem, FLY US,)
    - d. Recharge or cost centers
    - e. Other project-related costs
  - 3. Indirect Costs
    - a. Development of indirect rate proposal (cognizant audit agency)
    - b. Methods for developing indirect rate (simplified method, direct allocation, multiple allocation, indirect cost rate proposal method)
    - c. Types of indirect costs (predetermined, provisional, fixed, final)
    - d. Components of indirect costs (formula)
    - e. Indirect cost base types (MTDC, TDC, S&W)
    - f. Waiver of indirect costs
    - g. Major Project/Unlike Circumstances (criteria and application)
  - 4. Fringe Benefit rates (calculation, composition)
- D. Allocation of Costs
- E. Budgets for specific funding programs
  - 1. Clinical Trial Costing (per patient budgets & billing)
  - 2. Training grant budgets (stipend levels, budget restrictions for trainee expenses)
  - 3. Other
- F. Cost sharing (cash & in-kind contributions; criteria, types, documentation)
- G. Program Income
- H. Project expenses
  - 1. Pre-award Costs
  - 2. Noncancelable costs
  - 3. Cost Overruns & Residuals
  - 4. Disallowed expenses
  - 5. Accelerated expenses
  - 6. Other
- I. Expanded authorities

### **III. Reporting**

- A. Institutional Award Reporting (reports on awards and expenditures, NSF/national rankings, benchmarking)
- B. Cost Recovery
  - 1. Invoicing (deliverable based billing, scheduled payments, cost reimbursable, fixed price, billing practices)
  - 2. Letter of Credit and other electronic methods for drawing down funds
  - 3. Nonpayment
  - 4. Payments
- C. Financial Reports
  - 1. Reporting Periods
  - 2. Federal Financial Reports (FFR)
  - 3. Relinquishment Statement
  - 4. Authorized Signatory & Certification Statement
  - 5. Other
- D. Institutional Reports
  - 1. Income Statement
  - 2. Balance Sheet
  - 3. Other
- E. Closeout
  - 1. Process for closing awards
  - 2. Components of final financial report and required documentation
  - 3. Unliquidated obligations
  - 4. Carryover of unobligated funds
  - 5. Records retention
  - 6. Property Reports
  - 7. Other
- F. Subcontracting plan (small disadvantaged business goals)
- G. Indirect Cost recovery distribution

## IV. Fiscal Compliance

- A. Financial Management systems
  - 1. Characteristics and Impacts of Financial Systems Implementation
  - 2. Cost Accounting Standards
  - 3. Effort certification and reporting
  - 4. Cost transfers
  - 5. Equipment
- B. Cash Management
  - 1. Optimizing Revenue
  - 2. Accounts Receivable, Accounts Payable, Collections
- C. Financial Risk Assessment and Management
  - 1. Cost and Fund Accounting
  - 2. Ethics, Accountability and Delegations of Authority
  - 3. Fraud and Bad Debt
  - 4. Performance Metrics
  - 5. Award Type
  - 6. Financial Conflict of Interest (FCOI)
- D. Expense Monitoring (shadow systems, committed expenses, unexpended balance, electronic tools)
- E. Procurement
  - 1. Bid process, vendor profiles and procurement standards
  - 2. Procurement card management & monitoring
- F. Subrecipient Monitoring (invoice review, verification of expenses, site visits)
- G. Clinical Trial Management Systems
- H. Audits (internal and external)
  - 1. Audit preparation (roles, responsibilities, expectations, involved parties)
  - 2. Audit findings and corrective actions, including OIG (Office of Inspector General)
- I. Fiscal compliance from sponsor's perspective (how gov't monitors spending –certificate of accuracy of indirect costs (DOD), certificate of costing pricing data (contracts \$100,000), report of current expenditure and projected expenses (DOE))

**(Note: Information provided in parenthesis is descriptive and not comprehensive.)**

## SAMPLE EXAMINATION QUESTIONS

In the following questions, choose the one best answer.

- 
1. According to 2 CFR 200 (Uniform Guidance), a nonprofit institution with federally sponsored agreements is required to file a Cost Accounting Standards (CAS) Disclosure Statement when fiscal year funds surpass a MINIMUM of
1. \$10,000,000.
  2. \$15,000,000.
  3. \$25,000,000.
  4. \$50,000,000.
- 
2. A PI whose institutional base salary is \$250,000 has committed 30% effort to an award. If the negotiated fringe benefit for the institution is 27.5%, what is the total amount that can be charged to this grant for the PI's effort?
1. \$68,750
  2. \$75,000
  3. \$89,375
  4. \$95,625
- 
3. Which of the following is NOT a best practice for cost transfers?
1. Transfers have a direct benefit to the project onto which a cost is being transferred
  2. Transfers of expenditures from one sponsored project to another may be processed at any time
  3. Faculty and staff make every effort to allocate costs to appropriate project when costs are incurred
  4. Expenses must be transferred within 90 days following month in which original charge was posted

CORRECT ANSWERS TO SAMPLE QUESTIONS

1. 4 2. 4 3. 2

## REFERENCES

The following references may be of some help in preparing for the examination. The list does not attempt to include all acceptable references, nor is it suggested that the Certified Financial Research Administrator Examination is based entirely on these references or that RACC endorses these publications. In some cases, individual experience is the best reference.

### **BOOKS**

Kulakowski, Elliott C. and Chronister, Lynne U. Research Administration and Management. Sudbury, Massachusetts: Jones and Bartlett Publishers, 2006.

### **ONLINE MANUAL**

Division of Cost Allocation Practices Manual for Reviewing College and University Long-Form Indirect Cost Rate Proposals  
<https://rates.psc.gov/fms/dca/c&u.html>

### **PROFESSIONAL ORGANIZATIONS**

Council on Governmental Relations (COGR)  
<http://www.cogr.edu/>

National Association of College and University Business Officers  
<http://nacubo.org>

National Conference on College Cost Accounting (NACCA)  
<http://costaccounting.org>

National Council of University Research Administrators (NCURA)  
<http://www.ncura.edu/>

Society of Research Administrators International (SRA)  
<http://www.srainternational.org/sra03/index.cfm>

### **FEDERAL FUNDING AGENCIES AND OTHER RESOURCES**

DHHS: <http://www.hhs.gov>

DOE: <http://www.energy.gov/>

ED: <http://www.ed.gov/>

Grants.gov: <http://grants.gov/>

NASA: <http://www.nasa.gov>

NIH: <http://grants.nih.gov/grants/oer.htm>

NSF: <http://nsf.gov/>



**Code of Federal Regulations (CFR) and OMB Circulars**

2 CFR Part 215 (OMB Circular A-110): Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-profit Organizations

2 CFR Part 220 (OMB Circular A-21): Cost Principles for Educational Institutions

2 CFR Part 225 (OMB Circular A-87): Cost Principles for State, Local, and Indian Tribal Governments

2 CFR Part 230 (OMB Circular A-122): Cost Principles for Non-Profit Organizations

OMB Circular A-102: Grants and Cooperative Agreements with State and Local Governments

OMB Circular A-129: Policies for Federal Credit Programs and Non-Tax Receivables

OMB Circular A-133: Audit of Institutions of Higher Education and Nonprofit Organizations