



Recommendation to Create a Cost Allocation Roundtable

**AGA Partnership for Intergovernmental
Management and Accountability**

February 2009



**RECOMMENDATION TO CREATE A
COST ALLOCATION ROUNDTABLE
A-87 WORK GROUP
February 2009
Proposed Purpose and Structure**

PURPOSE

To provide an opportunity for cost allocation constituents in government and the cost allocation profession to discuss current developments and future activities concerning cost allocation and indirect cost rates associated with federal awards.

STAKEHOLDERS/PARTNERS

Federal National Cost Allocation Directors and Coordinators
President's Office of Management and Budget
US Government Accountability Office
State, Local and Indian Tribal Units of Government
State and Local Cost Allocation Directors
Cost Allocation Accounting Firms
Professional Associations interested in federal Cost Allocation and Indirect Cost Rate policies (NGMA, NASACT, etc.)

PROPOSED HOSTS

Association of Government Accountants (AGA)
Maryland Governors Grants Office

PROPOSED LOCATION

Hall of States, 444 N. Capitol Street, Washington, DC (Union Station Metro Stop)

PROPOSED MEETING STRUCTURE (See attached draft agenda for organizational meeting)

Meet on a semiannual basis for ½ day to cover preset topics canvassed from the stakeholders:

- Welcome and Introductions
- AGA Activities directly related to Cost Allocation
- OMB Activities
- GAO Activities
- Federal Cost Allocation Director Issues
- Recipient Cost Allocation Issues
- Accounting Firm Issues related to Cost Allocation and Indirect Cost Rates
- Professional Association Issues

PROPOSED COMMITTEE STRUCTURE

- Cost Guidance and Interpretation
 - *This workgroup could look at current and possible future issues on cost guidance and interpretation*
- Cost Models
 - *This workgroup could take the cost models developed by the AGA Partnership on Accountability and Management and expand or develop an inventory of cost models*
- Subrecipient Management
 - *This workgroup could continue to address the issues with subrecipient management as they relate to cost allocation and the impact on audits*
- Training and Resources
 - *This group could continue to identify training resources as well as explore curriculum development*
- Blog Management
 - *This group could work with AGA on possibly hosting and managing a blog*

Organizational Meeting

Cost Allocation Roundtable

(Date), 2009

1/2 Day

(Location)

DRAFT AGENDA

1:00 Welcome, Meeting Objectives, Background

Jane Doe

Representatives of AGA, the Maryland Governors Grants Office, (co-sponsoring organization) and (co-sponsoring organization) will explain why the meeting was called and the meeting's desired objectives.

Introductions

John Doe

Attendees are asked to introduce themselves and provide background on their organization's interest in cost allocation.

Discussion: General Parameters of the Roundtable

Jane Doe

Meeting organizers will explain the general purpose, structure and scope of the Roundtable.

(Question/Comment: Do we want to present a) and general oral statement about how the roundtable will operate or b) a brief written overview wether issued in an outline or a PowerPoint or c) something in between? How much input do we want on the structure? Do we want to seek general concurrence or just proceed as though we've set this thing up and we are inviting them to participate? HS recommends that we don't want anything, other than the agenda, in writing, because people will spend time picking apart the structure rather than collaborating on substance; keep it loose.)

Understanding the Lay of The Land

John Doe

Organizations already focusing on cost allocation will explain their organization's purpose and projects. The purpose of this discussion is to develop a common level of understanding about current cost allocation efforts so that the Roundtable can make the best use of existing resources and avoid duplicating ongoing efforts.

(Question: Do we want to list the following entities by level of government alphabetical order, by some topic, or something else?)

Federal Government

OMB
Department of Health and Human Services, Division of Cost Allocation
Department of Education
Other Federal Agency
Government Accountability Office

John Doe's Friend
Jane Doe's Friend
Another Friend

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State Government

Maryland Governor's Grants Office

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Local Government

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Associations/Independent Organizations

- AGA “
- Grants Policy Committee (not sure where this should be listed) “
- National Association of State Auditors, Comptrollers and Treasurers “
- National Association of State Budget Officers “
- National Association of State CIOs “
- National Grants Management Association “
- National Grants Partnership “

Next Steps

This session is intended to agree on the next meeting date and to determine what volunteers can do between now and that date.

(Should we try and agree to the creation of specific committees and co-chairs. If we don't, nothing will happen until the next meeting, which may not be conducted for a year.)

5:00 Adjournment