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State of Illinois Indirect Cost Rate Proposal System – ICRP & FRMI

Powered by CARS

Grantee & Cognizant Agency Training Manual

Version – February 2022



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I. Introduction and Overview

The purpose of this document is to provide a training manual for the two primary end user groups of the Crowe Activity Review System (CARS) – grantees and cognizant agencies. The primary purpose of this document is not to explain the indirect cost rate proposal process or explain indirect cost rate detailed concepts/terms. Resources on indirect cost rate proposal subject matter can be found at the State of Illinois' Grant Accountability and Transparency Act (GATA) website - <https://www.illinois.gov/sites/gata/Pages/default.aspx>.

Grantees are defined as entities who receive or will receive State or federal pass-through funding from the State of Illinois.

Cognizant Agencies are defined as the State of Illinois Agencies responsible for providing final acceptance of submitted grantee indirect cost rate proposals.

Each grantee is expected to complete the indirect cost rate proposal process **every fiscal year**, based upon grantee fiscal year-end (not State of Illinois fiscal year-end). The grantee will select their indirect cost rate election within the State of Illinois GATA Grantee Portal (GATA Grantee Portal) (<https://grants.illinois.gov/portal/>). For additional information on the GATA Indirect Cost Rate Election Process, see the GATA ICR Election Process Manual at <https://www2.illinois.gov/sites/GATA/Documents/Grantee%20Links/Centralized-Indirect-Cost-Rate-User-Manual.pdf>

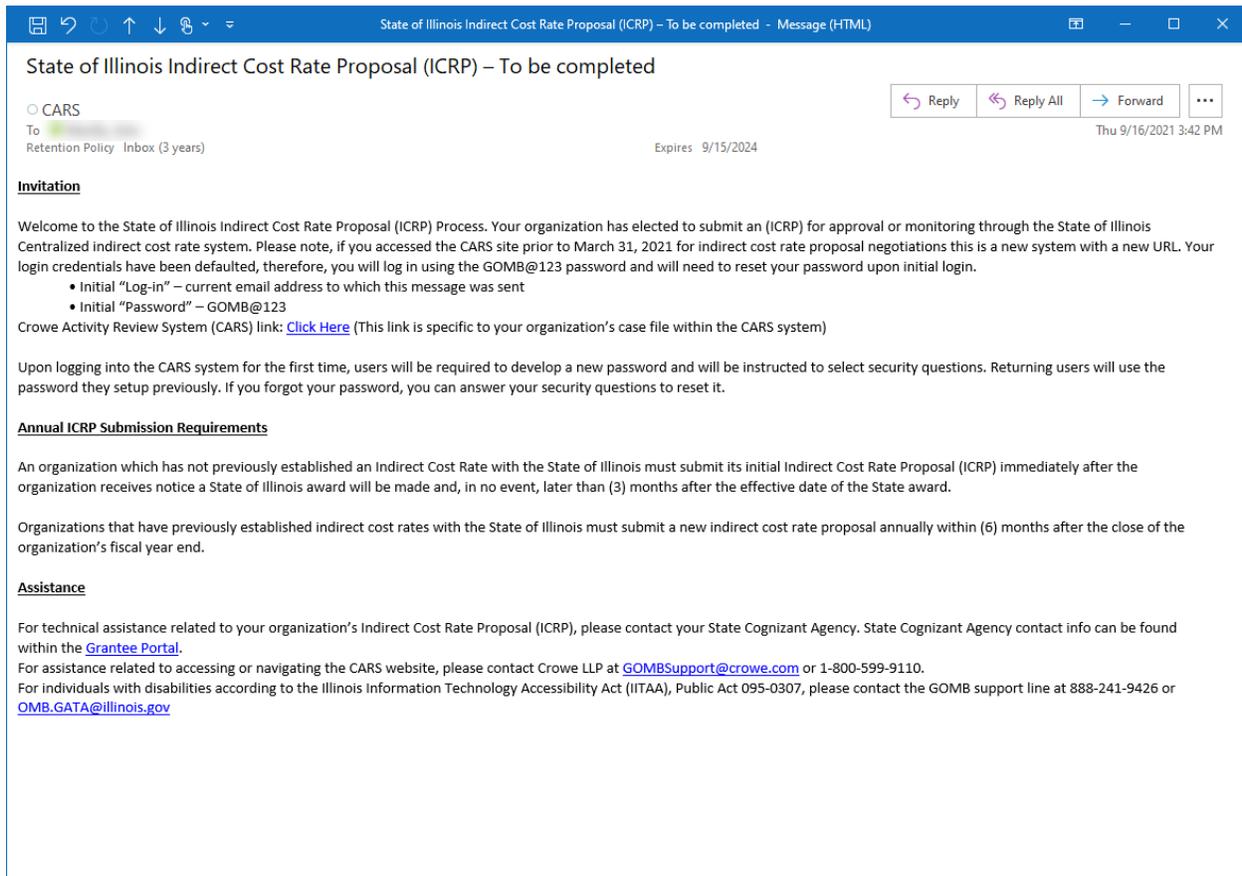
This training manual is broken up into two major sections. The first section covers all aspects of CARS from the perspective of a grantee, while the second section covers all aspects of CARS from the perspective of a cognizant agency. The cognizant agencies also have access to various reports to provide them with information on grantees' progress throughout the entire process. In addition, there is the [Other Information](#) section, which includes guidance over common questions related to the process.

Should a grantee ever need assistance while using the CARS application, contact the support line at either 1-800-599-9110 or GOMBSupport@crowe.com.

II. Grantee

1. Invitation to CARS

CARS is utilized by grantees to submit indirect cost rate proposals to the State of Illinois. When a grantee selects either a State Negotiated Indirect Cost Rate Agreement (NICRA) election or a Federal Rate Maintained Internally (FRMI) within the GATA Grantee Portal, an invitation to the CARS system will be sent to the grantee via email. Below is an example of the invitation email. All automated emails from CARS will be initiated from the address CARS@crowe.com. As this email inbox is not monitored, please do not send any replies to this account. As identified previously, the email account that should be used for support/assistance is GOMBSupport@crowe.com.



The email notification provides all the necessary information for a grantee's initial log in to CARS (site URL, username, and password). Click on the CARS URL provided within the email to open the organization's case and start the indirect cost rate proposal process. If the invitation email was not received, check the SPAM/junk folder to see if it was filed before reaching out to the support line.

2. Logging into CARS for the first time

The CARS site URL will be provided in the initial welcome email (https://solutions.crowe.com/CARS/CARS_StateOfIllinoisGOMBICRP/login.aspx). It is recommended to bookmark this page for future reference. A screen shot of the CARS login page is provided below. A username and password will be included in the welcome email; however, usernames will be the same as the grantee email address, and the default temporary password is GOMB@123.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally

Powered by CARS

[Forgot My Password](#)



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[Privacy Policy](#)

Upon first logging into CARS, the grantee will be required to change the password from the default password and select two security questions to be used in the event the grantee forgets the password in the future.

Crowe Activity Review System

Welcome SampleUser@Sample.com to the Crowe Activity Review System. Your Username is your e-mail address. Prior to access to the system, you will need to create a password and provide answers to two secret questions. Please enter and re-enter a secure password to the right. Once your password has been accepted, you may log into the Activity Review System.

* All fields are required.

Password:

Confirm Password:

Security Question #1

Security Answer #1

Security Question #2

Security Answer #2

Passwords must meet certain criteria, which are identified immediately below the password field:

Password:

7 more characters, 1 more numbers, 1 more upper case characters, 1 symbol characters

The required criteria updates as the user types based upon the password input. See below:

Password:

3 more characters, 1 more numbers

After entering the new password and selecting the security answers, click Continue. The grantee will now have to log back into CARS using the new password.

Password:

Confirm Password:

Security Question #1

Security Answer #1

Security Question #2

Security Answer #2

3. The Workbench

Depending on the link utilized to access CARS, the grantee will arrive at one of two places upon login. The Workbench is the first option, explained here. See 4. [Review Steps Tab](#) section below if the grantee utilized the direct link from the welcome email. Standard login URL:

https://solutions.crowe.com/CARS/CARS_StateOfIllinoisGOMBICRP/Login.aspx

If the grantee used the standard login URL they will arrive at their workbench. Here the grantee will see all organization cases assigned to the individual, including prior completed cases. If the individual represents multiple grantees, multiple organization cases may be included here.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS

Workbench Sign Out

Show My Cases | Previously Submitted Cases

ID	Case ID	Assigned To	Grantee	Grantee ID	DUNS	Election Per...	Type	Stage	Status	Last Updated	Action
18	5	JohnTest1@cr...				2019	FRMI	Grantee	New	8/1/2019 8:38:45 AM	⬇
19	6	JohnTest1@cr...				2020	ICRP	Grantee	New	8/1/2019 8:38:45 AM	⬇

Page 1 of 1 (2 items) [1] Page size: 25

[Privacy Policy](#) | [About](#) | [User Preferences](#)

To open the case for updates, click on the arrow under the Action column. In addition to opening and editing the current case, the grantee may also utilize this page to view any previously submitted cases, if applicable. Previously submitted cases will be viewable in the workbench in a read only format for reference purposes.

Workbench Sign Out

Detailed Search | Quality Control | Reports | MI Reports | User Mgmt | Administration

Show My Cases | Cases in Prequeue | Unassigned Cases | Cases in Working Queue | Previously Submitted Cases

Get More Cases | Add a new case

ID	Case ID	A. Grantee	Grantee ID	DUNS	Election Per...	Type	Stage	Status	Last Updated	Action
127	70	B. Test Organization 1	999999	44444444	2021	FRMI	Grantee Review	Determination Acknowledged	9/21/2021 4:01:17 ...	⬇

Page 1 of 1 (1 items) [1] Page size: 25

4. The Review Steps tab

If the grantee logged into CARS via the “Click Here” link within the initial email notification, the grantee will arrive at the “Review Steps” tab. This page can also be accessed when opening a case from the Workbench, as summarized within 3. [The Workbench](#) section above.

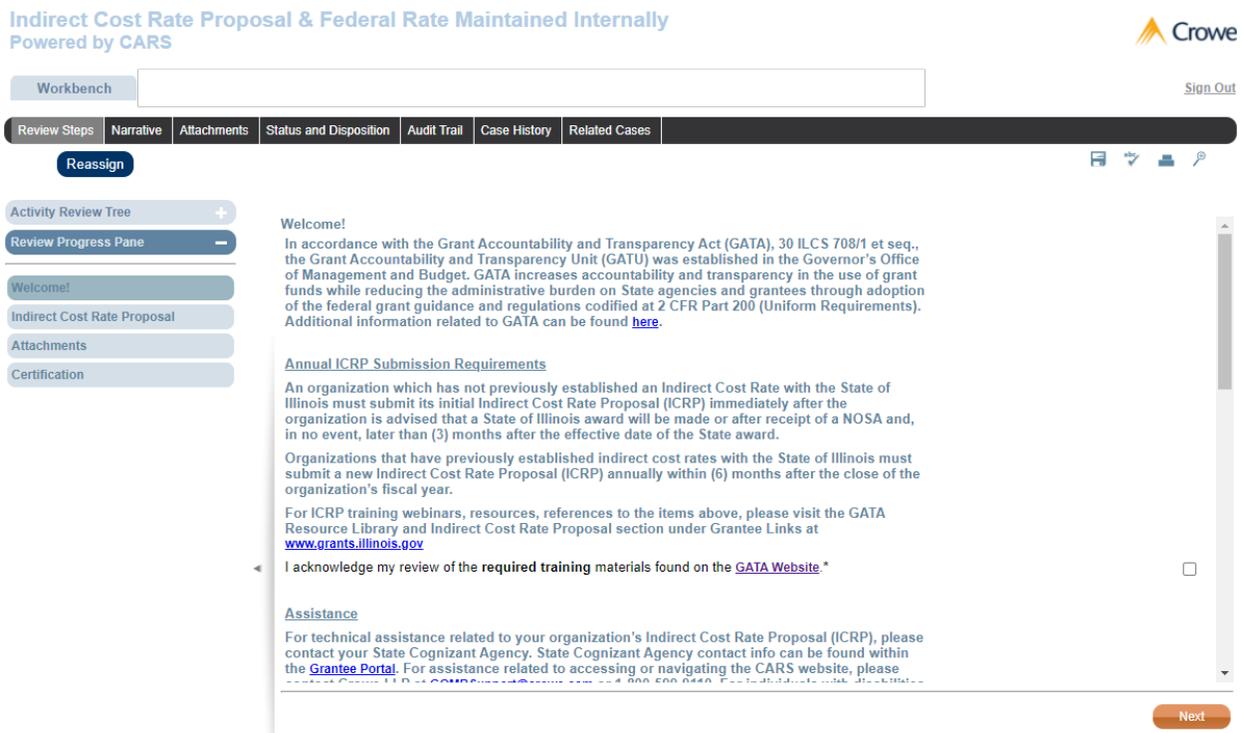
The Review Steps tab contains all required questions to complete and submit the ICRP. The questions are organized into blocks on the left-hand side of the screen. Within the image below, there are five blocks displayed: Welcome!, Indirect Cost Rate Proposal (or Federal Rate Maintained Internally), Attachments, Certification, and Submit.



Note: At any time within this tab, the user can click on the Workbench tab above to return to the Workbench, if needed.

Welcome Block

This block provides guidance over the proposal process, links to the GATA Grantee Portal, training materials and other relevant information as well as submission requirements. The grantee must acknowledge their review of the training materials located on the GATA website before submitting in CARS.



Indirect Cost Rate Proposal Block

This block will only appear if you are completing an indirect cost rate proposal for your organization (else, it will be the Federal Rate Maintained Internally block).

Indirect Cost Rate Proposal & Federal Rate Maintained Internally Powered by CARS



Workbench Sign Out

Review Steps Attachments Audit Trail Case History Related Cases

Reassign 📄 🖨

Review Progress Pane

- Welcome!
- Indirect Cost Rate Proposal
- Attachments
- Certification
- Submit

Indirect Cost Rate Proposal

Did your organization receive more than \$10 million in federal funding directly from the federal government?*

Utilize the ICRP template to document your ICRP which can be downloaded [here](#). Mac users please click [here](#).

Please indicate agreement with all the following certifications by checking the boxes to the right.

I have reviewed the federal requirements for the determination of allowable and unallowable direct and indirect costs per 2 CFR Part 200, Subpart E and Appendix IV.*

Our organization has documentation available for review that supports the time estimates for personnel costs allocated among direct/indirect functions as included in the ICRP.*

We have an established accounting system that provides adequate internal controls to safeguard assets, ensure fund accountability by cost category, assure accounting data accuracy and reliability, promote operating efficiency, and comply with regulatory requirements and accounting procedures.*

Was the Indirect Cost Rate Proposal (ICRP) prepared internally or by an external party?*

How many indirect cost rates does your organization have?*

Previous Next

You will need to answer all questions populated. Several additional questions will appear for each additional rate (up to 5).

Federal Rate Maintained Internally (FRMI) Block

This block will only appear if you are completing a FRMI submission for your organization (else, it will be the Indirect Cost Rate Proposal block).

Indirect Cost Rate Proposal & Federal Rate Maintained Internally Powered by CARS



Workbench [Sign Out](#)

Review Steps | Attachments | Audit Trail | Case History | Related Cases

Reassign 📄 🖨

Review Progress Pane

- Welcome!
- Federal Rate Maintained Internally**
- Attachments
- Certification
- Submit

Federal Rate Maintained Internally

Please indicate agreement with all the following certifications by checking the boxes to the right.

I have reviewed the federal requirements for the determination of allowable and unallowable direct and indirect costs per 2 CFR Part 200, Subpart E and Appendix VII.*

Our organization has documentation available for review that supports the time estimates for personnel costs allocated among direct/indirect functions as included in the ICRP.*

We have an established accounting system that provides adequate internal controls to safeguard assets, ensure fund accountability by cost category, assure accounting data accuracy and reliability, promote operating efficiency, and comply with regulatory requirements and accounting procedures.*

Was your federal rate and supporting documentation prepared internally or by an external party?*

How many indirect cost rates does your organization have?*

Previous Next

You will need to answer all questions populated. Several additional questions will appear for each additional rate (up to 5).

Attachments block

The specific attachments requested vary depending on election, ICRP or FRMI; however, the concept is the same. Click on each of the paperclip icons to attach the requested document(s). Be sure pop-up blocker is not enabled on your web browser.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS

Crowe

Workbench Sign Out

Review Steps | Attachments | Audit Trail | Case History | Related Cases

Reassign 📄 📄

Review Progress Pane

- Welcome!
- Indirect Cost Rate Proposal
- Attachments**
- Certification
- Submit

Attachments

Attach Audit Report (including Single Audit if applicable). Please utilize data from two years prior to complete your submission for negotiations (for example, use FY18 data for FY20 submission).*

Attach Reconciliation – Spreadsheet and other documentation to provide a walkthrough from indirect cost rate proposal to the audited financial statements (broken down by program name and program type (federal, state, other)).*

Utilize the ICRP template to document your ICRP. If you have not already downloaded the template, it is available [here](#). Mac users please click [here](#).*

Attach Annual budget (not the budget for a particular grant) that agrees to the time period covered by the financial information provided (such as audit report, Form 990, etc).*

Attach 'Organization Chart' that agrees/reconciles to the information submitted for Employees on Step 2 of the ICRP worksheet. If it does not agree, provide an explanation for differences in the comments section of the "Status and Disposition" block.*

Attach signed Cost Policy Statement (CPS). The CPS should, at a minimum:

1. Contain a detailed description of all the cost elements in the indirect cost rate proposal.
2. Provide the detailed methodology of how each cost element is allocated as direct and indirect.
3. Ensure the methodologies used to allocate direct and indirect costs in the indirect cost rate proposal are consistent with the CPS.
4. Address the type of unallowable costs incurred by the organization.* ?

Attach Chart of Accounts*

Previous Next

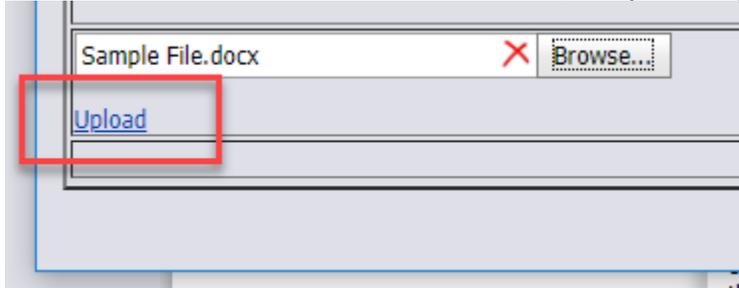
Clicking the paperclip icon results in this pop-up window to appear. If this does not appear for you, try allowing pop-ups or signing out and signing back into CARS. Alternatively, try using another web browser.

Question Document Attachment - Google Chrome

https://solutions.crowe.com/CARS/CARS_StateOfIllinoisGOMBICRP/WorkCaseSystem/Staging/DynamicBlocks/QuestionDocumentAttachment.aspx?QuestionId=156&ReadOnly=False&workCase...

File Name	Initial Uploaded Date	Last Modified Date	Added By	Description (max 250 characters)
No data to display				
<input type="text"/> <input type="button" value="Browse..."/>				<input type="button" value="Save"/>
<input type="button" value="Upload"/>				<input type="button" value="Delete"/> <input type="button" value="Close"/>

You then click Browse to find and select the file, finally click “Upload”:



Certification block

The organization is required to read, click and certify each statement listed as it relates to the indirect cost rate election.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS

Crowe [Sign Out](#)

Workbench [Sign Out](#)

Review Steps Attachments Audit Trail Case History Related Cases

Reassign  

Review Progress Pane

- Welcome!
- Indirect Cost Rate Proposal
- Attachments
- Certification
- Submit

Certification

By submitting this proposal, I certify to the best of my knowledge and belief that the proposal is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.*

Name of Official (Chief Financial Officer or an individual designated by an individual at a level no lower than Vice President or Chief Financial Officer):*

Title:*

Effective period:

[Previous](#) [Next](#)

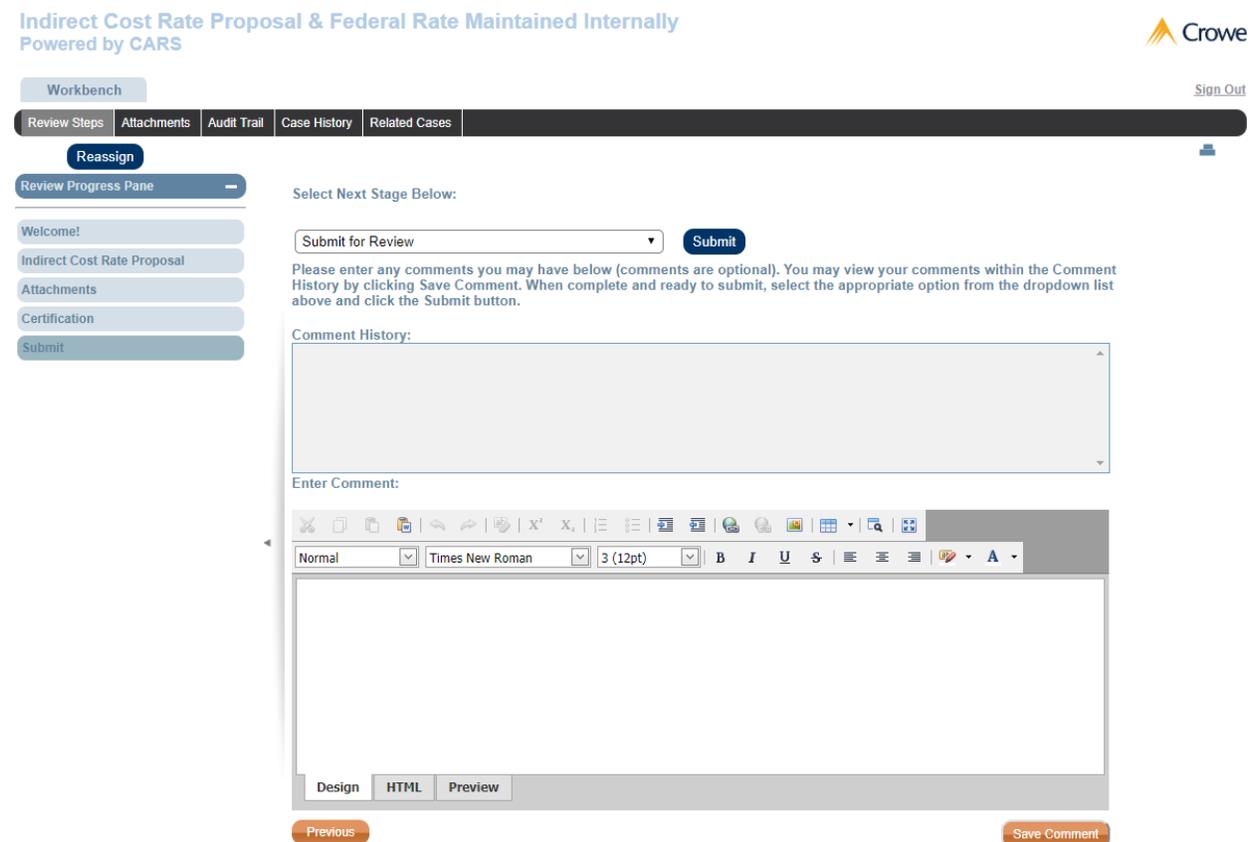
Submit block

After the organization has responded to all questions on the previous blocks and attached all necessary documents, the next and final block to be completed is the “Submit” block. The grantee submits the completed proposal for review from the “Submit” block selecting “Submit for Review”.

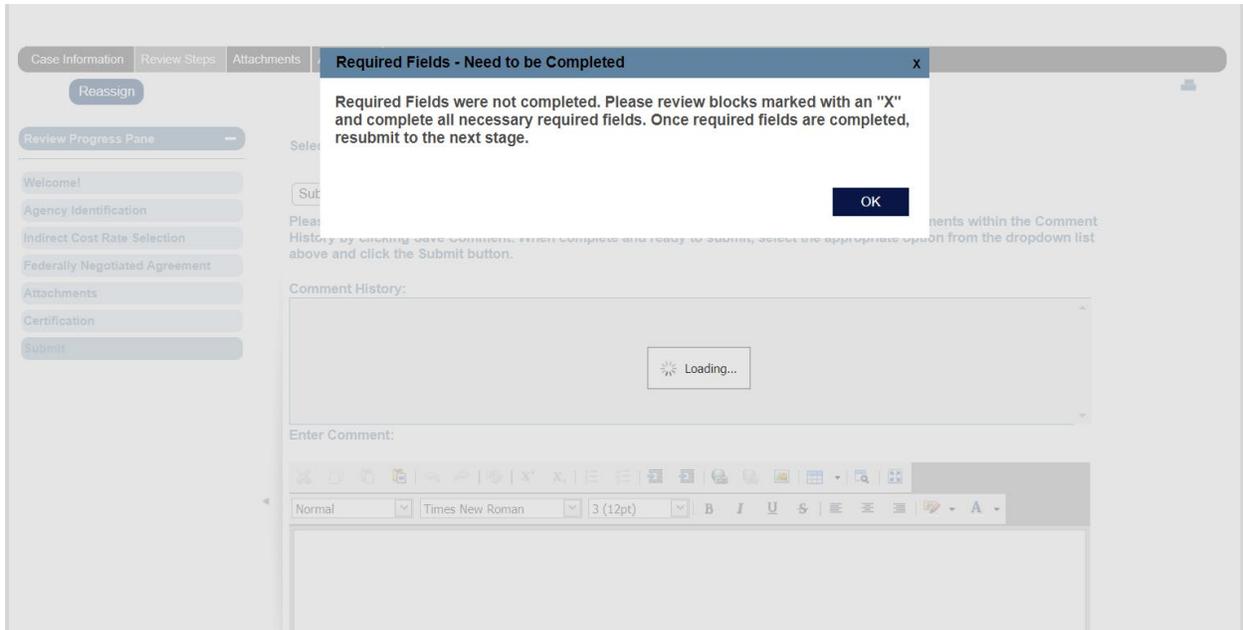
It is not required, but the grantee may also enter any comments on this block. To enter comments, type within the rich text box (accepts formatting such as bold, underline, and bulleted lists) and then click the “Save Comment” button. In addition, if text is entered into this field and then immediately submitted, it will also save the comment(s).

Each time a revision is made by the grantee based upon State review comments, the user will need to resubmit for review using this block. **Do not forget to submit upon completing any revisions.**

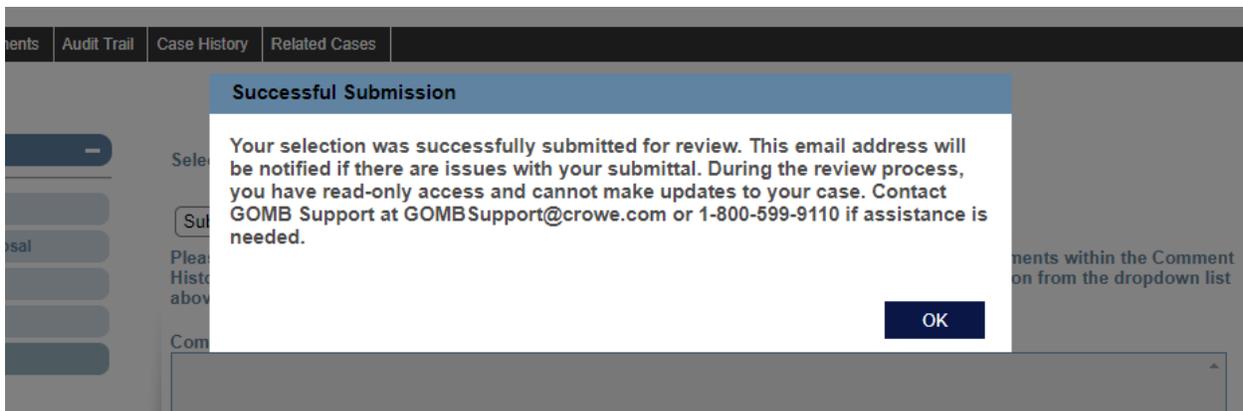
To submit, click the blue Submit button, as shown in the image below.



The following message will appear if the grantee has **not** successfully submitted their submission and there are questions/attachments not properly completed prior to submission. For guidance on how to resolve this error message, see section IV. Other Information, Question 8.



The below message will appear if the submission is successful.

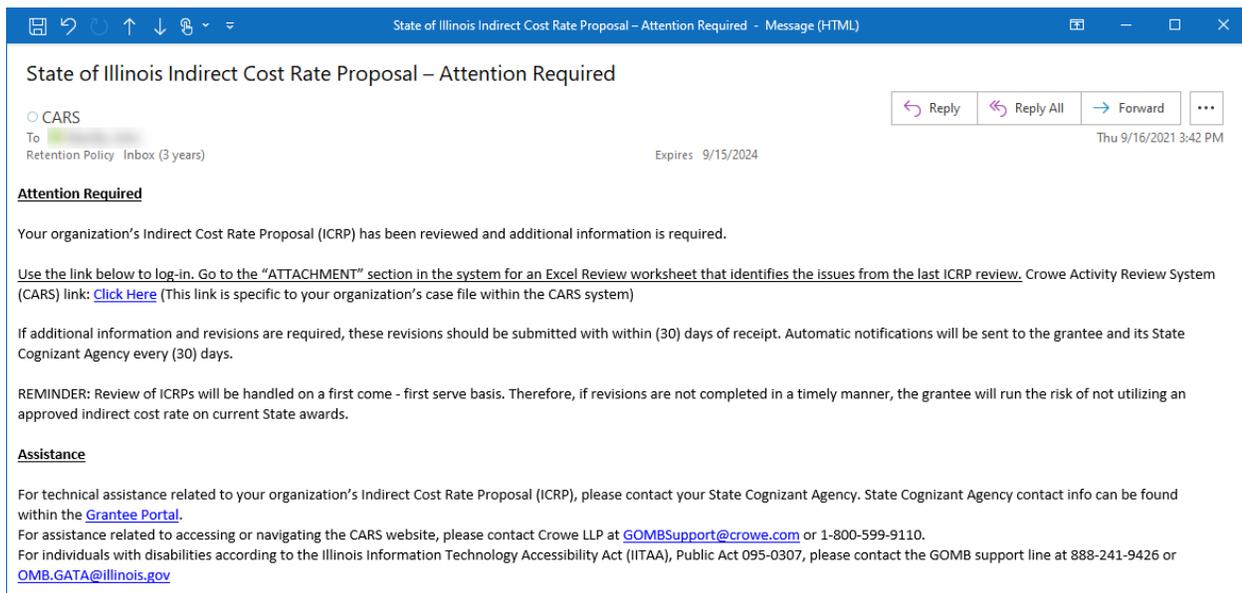


5. Grantee Review

Review comments and rework

After the ICRP or FRMI has been submitted, it is possible it will be returned to the grantee for rework. This most commonly occurs due to failing to attach the correct documentation, making an error on the proposal, or additional clarification needed. See also the [Common Issues](#) included within the [Other Information](#) section below.

If for any reason the submission is returned, the grantee will immediately be notified via an email message that will look similar to the below example:



Follow the email instructions, which will direct the grantee back into CARS to the Submit block of the case. This area of CARS will include comments from the reviewer and a reference to the review comments spreadsheet, "State ICR Review Document," located on the Attachments tab (see additional details below).

Within the comments provided in the Submit block, the reviewer may have documented the case was *recommended for Cognizant Agency assistance*. This occurs when there is a significant amount of comments or issues identified. These cases are marked as "flagged." As the reviewer cannot assist in both the preparation and review of the proposal, the Cognizant Agency will assist with any questions/concerns regarding the comments/updates required. It is imperative the grantee works directly with the Cognizant Agency prior to submitting the case for re-review. The re-review will not begin until the reviewer has received an approval to proceed from the Cognizant Agency and from the Grant Accountability Transparency Unit (GATU).

State ICR Review Document

As referenced above, the State ICR Review Document will be provided after ICRP or FRMI review, as applicable. The spreadsheet will include the reviewer's comments for the grantee with a column for grantee responses. The case should not be resubmitted by the grantee in CARS until all comments are thoroughly

addressed. If the grantee has any questions regarding review comments, the grantee should reach out directly to the reviewer, or, if flagged, to the Cognizant Agency.

The State ICR Review Document includes the following fields (Italicized fields for grantee completion):

- **Review:** Indicates the level of review in which the comment was identified. For example, 1st Review, 2nd Review (after the case has been resubmitted from the initial comments), and/or Quality Control (QC) Review.
- **Review Comment:** Identifies reviewer comments/questions on the proposal documentation.
- **Grantee Response:** Grantee should enter their response to each comment/question identified in the Review Comment field (and attach appropriate supporting documentation in CARS, as applicable).
- **Additional support reference:** The grantee may input additional support references to files needed to support their response in the Grantee Response field. In addition, this field may also be used to provide additional responses if the review comment is not cleared during re-review.
- **Issue Resolved:** Field completed by the reviewer, indicating if the review comment is cleared or is still outstanding. (Yes/No)
- **Additional Feedback:** Field completed by the reviewer to provide additional feedback to the original comment. This may include guidance for future years or follow-up to the initial review comment.
- **Cognizant Agency Sign-off:** For flagged cases, the Cognizant Agency must provide their sign-off in this column before the reviewer can re-review the case. *(Note: If case is not flagged, this field is N/A. See guidance below over the process for completion of flagged cases).*
- **GATU Sign-off:** For flagged cases, GATU must provide their sign-off in this column before the reviewer can re-review the case. *(Note: If case is not flagged, this field is N/A. See guidance below over the process for completion of flagged cases).*

Review	Review Comment	Grantee Response	Additional support reference	Issue Resolved	Additional Feedback	Cognizant Agency Sign-off	GATU Sign-off
1 1st Review	Example Review Comment	Example Response	Support Reference.pdf	Yes	N/A		
2 QC Review	Example Review Comment	Example Response	N/A	Yes	N/A		
3							
4							

Once the grantee has addressed all comments and reattached the updated State ICR Review document, the grantee will then resubmit the case using the Submit block, as was done for the initial submission. The grantee may optionally add additional comments as desired, similar to the process explained above, within the “Submit Block” section. All grantee responses to review comments should be included in the State ICR Review document spreadsheet. Submit block comments should only be for additional information.

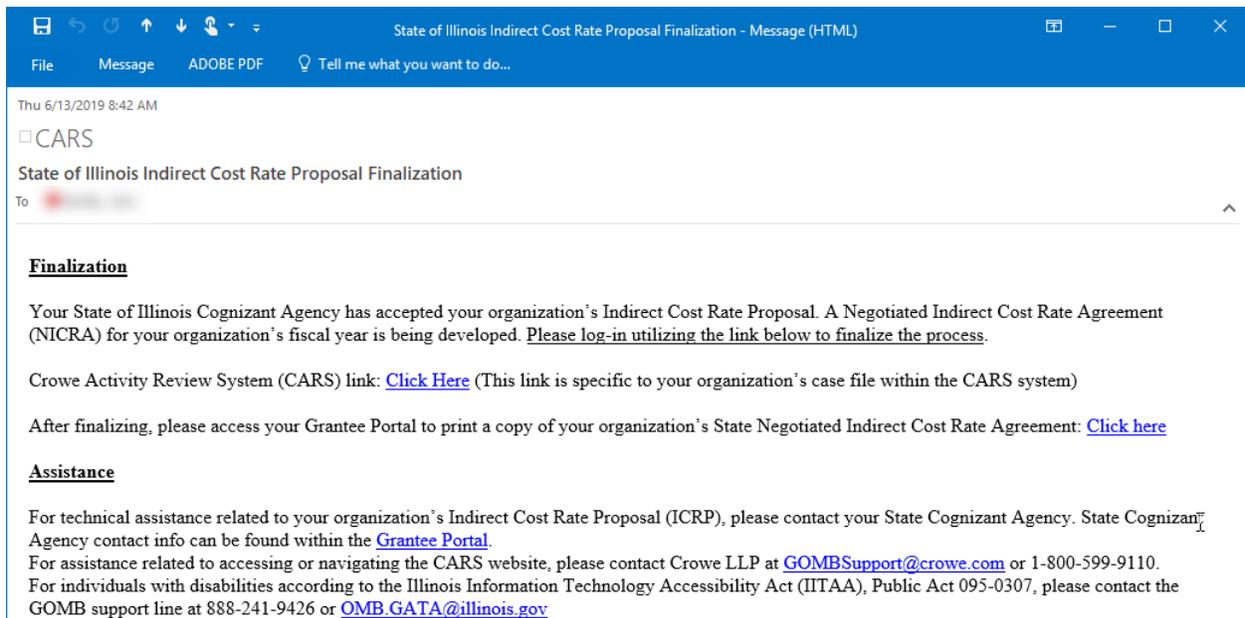
Note: If a grantee has not accessed its case for 6 months, it will be archived within the system. If additional time is needed, you must reach out to the GOMB support line for approval.

Flagged Cases

As noted above, a case may be flagged by a reviewer due to the amount of rework and assistance required. When this occurs, the grantee should work directly with their Cognizant Agency prior to resubmission. The Cognizant Agency will receive a notification once the case is flagged and should reach out to the grantee. However, the grantee should also proactively contact the Cognizant Agency directly. Once the Cognizant Agency has reviewed and approved the updated case for resubmission through sign-off on the State ICR Review document, GATU will review the case. Once GATU approves and signs-off, the State ICR Review document (with all sign-offs) should be attached to the case and the case should be resubmitted in CARS. **Do not submit** a flagged case until Cognizant Agency and GATU sign-off and approval to resubmit is received.

Final grantee review

Once the ICRP or FRMI has been reviewed and approved, the Cognizant Agency will accept the final determination. Upon acceptance, an email notification will be immediately sent to the grantee. An example of this email is shown below.



After receipt of the above email, the grantee should log back into CARS to finalize acceptance. This stage requires a few questions to be completed prior to finalization. In addition to questions regarding acceptance of the rate, there is an optional grantee review survey for the grantee to provide feedback on the process.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS



Workbench Sign Out

Review Steps Attachments Audit Trail Case History Related Cases

Reassign Print PDF

Review Progress Pane —

Grantee Review

Grantee Review Survey

Submit

Grantee Review

Entity Type or Organization Type Governmental

Indirect Cost Rate Proposal or Federal Rate Maintained Internally? Federal Rate Maintained Internally

Date of acceptance by Cognizant Agency 08/02/2019

I have reviewed the comments on the Submit Block included by the Indirect Cost Rate Proposal reviewers and/or the cognizant agency since my final submission. I understand the potential effect on my indirect cost claims, if applicable.

FEIN Number [Redacted]

DUNS Number [Redacted]

[INDICATE YOUR ACCEPTANCE](#)

Name* [Input Field]

Title* [Input Field]

Date* 08/02/2019

Thank you for completing this process. You are welcome to print a copy of the entire process for your records using the print button in the upper right hand corner. Selecting Print All Stages will include the entire process in the document.

[Next](#)

After completing the necessary responses, it is recommended the grantee print a copy for internal records (see the “How do I print?” section for assistance with printing).

Once the grantee has answered all the questions, the Submit block will once again be used to submit the case. The only available option is “Determination Accepted”, simply click the Submit button.

Review Steps Attachments Audit Trail Case History Related Cases

Reassign

Review Progress Pane —

Grantee Review

Grantee Review Survey

Submit

Select Next Stage Below:

Determination Accepted [Submit](#)

Please enter any comments you may have below (comments are optional). You may view History by clicking Save Comment. When complete and ready to submit, select the app above and click the Submit button.

Comment History:

After clicking Submit, the screen will refresh and the case is done. The case will remain available for reference in the Workbench.

III. Cognizant Agency

After the ICRP / FRMI submission has been reviewed and approved by Crowe, it is submitted to the Cognizant Agency for final review and acceptance. All Cognizant Agency representatives are included in a weekly email distribution, sent by GOMBSupport@Crowe.com, which includes various reports providing an overview of all cases ready for review and acceptance, as well as “flagged” cases.

To be added to CARS and the weekly distribution list, contact GATU and GOMBSupport@crowe.com.

Below is an example of one of the reports included in the weekly distribution. The detail behind the data in this report is also included in an Excel format.

OVERVIEW REPORT

State FY
(All) ▼

Group
 (All)
 Archived
 Grantees
 Inactive
 Incomplete

Data as Of: 8/2/2019 2:02:38 AM *report updates nightly*

Cognizant Agency	Grantee			Submitted for Review	Reviewer		Cognizant Agency	Grantee Review	Complete	Grand Total	Flagged
	New	In Process	Returned from Review		In Process	Returned from Cognizant Agency					
Aging	120	16	1						122	259	
Agriculture	4						6		11	21	
Arts Council	5						5			10	
Board Of Higher Education	11	4							16	31	
Children And Family Serv	67	21			2				379	469	5
Commerce And Econ Opp	344	84	1		1				941	1,371	3
Commerce Commission							1			1	
Community College Board	20	11	1				1		166	199	
Criminal Justice Info Authority	26	5							76	107	
Emergency Mgt Agency	82	17							101	200	
Employment Security							1			1	
Environmental Protection	13	2							24	39	
Healthcare and Family Serv		1								1	
Human Services	431	132	3		7		21		1,668	2,262	15
Law Enforcement Training	1									1	
Natural Resources	48	6							58	112	
Public Health	129	27	2						446	604	
Racing Board		1							1	2	
State Board Of Education	589	80	1				5		488	1,163	2
State Fire Marshal	1	3					2		6	12	
State Police	12	1							34	47	
Student Assistance Commission	1								3	4	
Transportation	666	138	3		3		1	1	1,010	1,822	2
Veterans Affairs	10	3							31	44	
Grand Total	2,580	552	12		13		43	1	5,581	8,782	27

1. Flagged Grantees

Flagged grantees require Cognizant Agency assistance prior to case resubmission. The grantees are notified their case is flagged once it is returned. The grantee is notified to work with the Cognizant Agency to revise, respond to review comments and obtain Cognizant Agency & GATU approval before resubmission. Grantees are flagged when there is a significant amount of comments or issues identified, as the reviewer cannot assist in both the preparation and review of the proposal. It is imperative the grantee work directly with the Cognizant Agency prior to resubmitting, as the re-review will not occur until the reviewer has received an approval to proceed from the Cognizant Agency.

The Cognizant Agency should assist the grantee with addressing reviewer comments. In addition, the Cognizant Agency should review the case prior to the grantee resubmitting in CARS. Once the Cognizant Agency has reviewed and approved the case, sign-off should be indicated within the State ICR Review spreadsheet (see below example). The Cognizant Agency should then notify GATU for their review and approval. Once GATU approves and signs off, they will return the sign-off sheet back to the Cognizant Agency. The Cognizant Agency should then notify the grantee the case may be resubmitted in CARS once the State ICR Review Document is attached, including the necessary sign-offs. Grantees should be advised **NOT** to submit a flagged case until approval to resubmit has been received. Any cases submitted prior to receiving approval will be moved to a “*Pending CA/GATU Follow up*” queue and will not be touched by the reviewer until GATU approval to review has been received.

	Review	Review Comment	Grantee Response	Additional support reference	Issue Resolved	Additional Feedback	Cognizant Agency Sign-off	GATU Sign-off
1	1st Review	Example Review Comment	Example Response	Support Reference.pdf	Yes	N/A		
2	QC Review 1	Example Review Comment	Example Response	N/A	Yes	N/A		
3								
4								

2. How to review the ICRP / FRMI submission

To obtain cases for review, the Cognizant Agency will need to pull cases into the Workbench using the “Get More Cases” button. This will automatically pull the oldest case awaiting review and acceptance for the specific agency. Each time this button is clicked, it will pull one case until there are no more awaiting review for the agency. Each Cognizant Agency is setup with its own holding queue so there is no way for cases to be mixed up between agencies. The Cognizant Agency can also use the Detailed Search page for its Cognizant Agency holding queue to review the full list of cases assigned which can then be reassigned to the user. To open the case, click the arrow icon in the Actions column to the far right.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS



Workbench Detailed Search

Show My Cases Unassigned Cases Previously Submitted Cases

Get More Cases

Drag a column header here to group by that column

ID	Case ID	Assigned...	Grantee	Grantee ID	DUNS	Election Period	Type	Stage	Status	Last Updated	Action
27	11		Test	11111	11111111	2021	ICRP	Cognizant Agency	In Process	4/29/2021 3:36:36 PM	⬇️

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[Privacy Policy](#) | [About](#) | [User Preferences](#)

Cognizant agency users may reassign cases from their workbench or via the Detailed Search (more information regarding searches is included below under 4. Searching for a Case) tab to colleagues as needed. To reassign a case currently open, refer to [How do I reassign my case to someone else?](#) section below. To reassign a case from the workbench or search results, left click on the case to select it, then right click > Reassign. Then find the user in the drop down list below and click the Reassign button.

Show My Cases

Get More Cases

Drag a column header here to group by that column

ID	Case ID	Assigned To	Grantee	Grantee ID	DUNS	Election Pe...	Type	Stage	Status	Last Updated	Action
15	1	manilla	Champaign County Regional Pla...	687616	97322861	2019	FRMI	Grantee Review	Determination ...	7/30/2019 9:43:49 AM	⬇️
16	2	manilla	Illinois Coalition Against Domes...	673582	168547040	2020	ICRP	Grantee Review	Determination ...	7/30/2019 9:44:19 AM	⬇️
17	3	manilla	Champaign County Regional Pla...	687616	97322861	2019	FRMI	Grantee Review	In Process	8/2/2019 9:49:02 AM	⬇️

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Reassign Case

Reassign to user:

Reassign

There are two areas within CARS to view case information within an opened case.

To view grantee and reviewer attached documents, see the **Attachments tab**. Below is an example of what a typical attachments tab may look like.

Case Information | Review Steps | **Attachments** | Status and Disposition | Audit Trail | Case History

Reassign

Attached Documents

<input type="text"/>	Browse...	Remove
<input type="text"/>	Browse...	Remove
<input type="text"/>	Browse...	Remove

Add Upload

Id	Document Name	Type	Source	Location	Question	Last Modif...	Last Modified By	Action
10	ATTACHMENT - RECONCILIATION	Microsoft Excel Spreadsheet	Question Level	Attachments	Attach Reconciliation – Sp...	11/28/201...	STANLEY, JAMES	Open
9	ATTACHMENT - ORGANIZATION'S...	Microsoft Word	Question Level	Attachments	Attach your organization's...	11/28/201...	STANLEY, JAMES	Open
8	ATTACHMENT - RECONCILIATION	Microsoft Excel Spreadsheet	Case Level			11/21/201...	STANLEY, JAMES	Open Delete
7	ATTACHMENT - ORGANIZATION'S...	Microsoft Word	Question Level	Attachments	Attach your organization's...	11/16/201...	STANLEY, JAMES	Open
6	ATTACHMENT - ICRP TEMPLATE...	Microsoft Excel Spreadsheet	Question Level	Attachments	Utilize the ICRP template t...	11/16/201...	STANLEY, JAMES	Open
5	ATTACHMENT - RECONCILIATION	Microsoft Excel Spreadsheet	Question Level	Attachments	Attach Reconciliation – Sp...	11/16/201...	STANLEY, JAMES	Open
4	ATTACHMENT - CHART OF ACCO...	Microsoft Excel Spreadsheet	Question Level	Attachments	Attach your Chart of Acco...	11/16/201...	STANLEY, JAMES	Open
3	ATTACHMENT - ORGANIZATION'S...	Microsoft Word	Question Level	Attachments	Attach your organization's...	11/16/201...	STANLEY, JAMES	Open
2	ATTACHMENT - ORGANIZATION'S...	Microsoft Excel Spreadsheet	Question Level	Attachments	Attach your organization's...	11/16/201...	STANLEY, JAMES	Open
1	ATTACHMENT - AUDIT REPORT	Portable Document Format (P...	Question Level	Attachments	Attach Audit Report	11/16/201...	STANLEY, JAMES	Open

To view grantee historical records, see the **Case History tab** (See Section IV. Other Information, 12. What does the stage status mean for information). The most recent instance of the grantee and/or reviewer stages should be opened. The history is sorted in chronological order with the most recent versions at the top. It is possible the case will go back and forth between the grantee and the reviewer multiple times, which is why the most recent instance (closest to the top) of the stages should be opened in order to review the latest information. Clicking the arrow in the right-hand side of the row will open a read-only version of the stage for review. Once the case has been opened, blocks will appear on the left hand side with various case information (Agency Identification, Indirect Cost Rate Selection, Certification, etc.). These blocks and attachments should be reviewed.

Case Information | Review Steps | **Attachments** | Status and Disposition | Audit Trail | Case History

Drag a column header here to group by that column

...	Stage	Stage Status	Assigned To	Start Date	End Date	Action
2...	Cognizant Agency	Submitted for Determination				
2...	Reviewer QC	Submit to Cognizant Agency	kelly.bucci@crowehorwath.com	11/29/2017 9:29:29 AM	11/29/2017 9:29:44 AM	+
2...	Reviewer	Submit for QC	kelly.bucci@crowehorwath.com	11/29/2017 9:25:23 AM	11/29/2017 9:27:02 AM	+
2...	Grantee	Submit for Review	dawn.pyles@illinois.gov	9/26/2017 9:05:50 AM	10/3/2017 1:31:03 PM	+

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3. Accepting or Not Accepting Grantee's Election

Upon completion of review over the grantee and reviewer stages, there are required questions to complete within the Review Steps tab to make final acceptance. Below is an example of the questions and possible responses.

If accepting the ICRP / FRMI, identify acceptance by responding as "Yes", and include the date of acceptance. See screenshot below.

Indirect Cost Rate Proposal & Federal Rate Maintained Internally
Powered by CARS



Workbench
Detailed Search
Sign Out

Review Steps
Narrative
Attachments
Status and Disposition
Audit Trail
Case History
Related Cases

Reassign

Activity Review Tree +

Review Progress Pane -

Cognizant Agency

Cognizant Agency

As this grantee's Cognizant Agency, do you accept this/these indirect cost rate(s).*

Enter the date the acceptance was made.*

The information below is read only for reference purposes. To view all the details of the rate(s), please navigate to the "Reviewer" stage using the Case History tab in the black ribbon at the top of the screen.

Effective period

Entity Type or Organization Type

Indirect Cost Rate Proposal or Federal Rate Maintained Internally?

Indirect Cost Rate Calculation Method

Number of indirect cost rates:

Pertaining to your organizations first indirect cost rate:

Indirect Cost Rate % [?]

Direct Cost Basis [?]

Type of Rate

Yes ▼

8/2/2019

2019

Governmental ▼

Federal Rate Maintained Internally ▼

Direct Allocation Base Method ▼

1 ▼

10.00

Direct salaries & wages including com ▼

Provisional ▼

Finish

If not accepting the ICRP / FRMI, respond as “No,” and provide a detailed explanation as to why. Once an explanation has been provided, select “Finish” for the case to be returned to the reviewer for follow-up. See screenshot below.

After answering the questions, click on the Status and Disposition tab, and the following options will appear:

Select the disposition option based upon review, either Accepted or Not Accepted. Click the Save diskette icon in the upper right hand corner after making a selection. Adding comments here is optional, however, if additional comments are deemed necessary, they can be included here. To add comments, type within the comment box below the selection and click the save diskette icon. If Accepted is selected, the Grantee will be immediately notified via an email message. If Not Accepted is selected, the case will be returned to Crowe for rework.

4. Searching for a Case

At times, it is necessary to perform a detailed search for a case not located in the Workbench. This is done through the “Detailed Search” tab located next to the Workbench. A search may be necessary for “flagged” cases still located in the grantee’s workbench, or for other cases requiring assistance or reference, not

ready for Cognizant Agency review.

To perform a detailed search, enter in any case identifier information within the Detailed Search tab, such as the FEIN, Cognizant Agency name, Grantee name, etc., as illustrated below. If the grantee name is known, this may be the best way to search for the case. Once input, click “Search”, and the results will then appear on the screen. These cases can be accessed the same way as they would through the Workbench.

Workbench Detailed Search Quality Control User Mgmt

Case Search

Date Generated between: And
Unique Id
Date Imported Between: And
Due Date: =
FEIN:
Cognizant Agency:
Grantee Name:
CogAgentNum:
DUNS:
StateFY:
Case Status:
Unassigned
Prequeued
Queued
Open
Stage Status:
Ad-Hoc Quality Control: In Process
Appeal Cog Agency: In Process
Appeal Cog Agency: Pending
Appeal Cog Agency: Submitted for Appeal Cog Agency

IV. Other Information

1. Indirect Cost Rate Templates

When an organization has selected to negotiate a rate, CARS will provide a link for a proposal template in excel format to be used by the organization to develop an indirect cost rate proposal. The link will be included on the Indirect Cost Rate Proposal (Or Federal Rate Maintained Internally) block on the Review Steps tab within the grantee stage. If the organization has already developed a proposal utilizing its own methodology or would like to develop its own proposal, the template provided is not required to be used. The template can also be accessed through GATU's website at <https://www2.illinois.gov/sites/GATA/Pages/default.aspx>. To complete the template, the organization will utilize its financial information and cost policy statement.

An explanation of each tab within the template is included below:

1. **Instructions** – Provides detailed template instructions for the organization to understand the amounts/information required for each cell.
2. **Allowable & Unallowable Costs** – Provides a summary of the treatment of common costs per the Uniform Grant Guidance or Federal Acquisition Regulations (For-Profits) as to the allowability of cost types. This tab is used as guidance along with the Uniform Grant Guidance and/or Federal Acquisition Regulations to determine if certain costs should be listed as unallowable within the proposal. As a reminder, certain costs might be unallowable for purposes of making a claim for indirect costs but should be included as a direct cost in the template when developing an indirect cost rate.
3. **Entity Name (Step 1)** – Documents the name of the organization.
4. **Employee Wages (Step 2)** – Documents personnel salaries broken down by indirect, direct, and unallowable costs. The personnel information should agree or reconcile to the organizational chart(s) as well as the organization's audited financial statements (or other financial data).
5. **Five Highest Paid (Step 3)** – Documents the top five personnel in terms of salary based on the information listed in step 2. This tab should include the employee's base salary and fringe benefits, if readily known and available. Information input within this tab should agree/reconcile to salary information included in step 2. If the information does not agree, a reconciliation/explanation should be provided.
6. **Cost Pool (Step 4)** – Documents the total amount of fringe benefits and non-salary related costs as well as pulling in the Step 2 salary information. The fringe benefits and non-salary related costs must be broken down by indirect, direct, and unallowable costs. These amounts should agree/reconcile to the audited financial statements (or other financial data) used to complete the proposal. Additionally, the organization must list the required modified total direct cost (MTDC) exclusions at the bottom of the spreadsheet, as applicable. These amounts should be input as negative numbers. *The MTDC section does **not** need to be completed if the base of Salaries and Benefits is used.*
7. **ICR Calculation (Step 5)** – Calculation of the organization's proposed indirect cost rate based on the information provided in the previous tabs. The organization should determine which method is the most equitable base for the organization and input the selected rate into the spreadsheet. The selected rate chosen should also agree to the rate input into CARS.

All costs provided within the template must agree/reconcile to audited financial statements (or other financial data, if approved for substitution based upon the options included in the Indirect Cost Rate Selection Block section above).

2. Audit Trail Tab

The Audit Trail tab tracks all changes made to the case throughout the entire lifecycle of the case. It is not necessary to visit the Audit Trail tab but is available if there is a reason to determine when a specific change was made to a case.

Case Information Review Steps Attachments Audit Trail						
Drag a column to this area to group by it.						
Name	Question	Old Value	New Value	Modified By	Action	Audit date
Answer Changed For Grantee:	Contact First Name	Sample	Sample1		Upda..	02/07/2017
Answer Changed For Grantee:	Contact Last Name	Sample	Sample1		Upda..	02/07/2017
Answer Changed For Grantee:	Street Address		Sample1		Upda..	02/07/2017
Answer Changed For Grantee:	City		Sample1		Upda..	02/07/2017
Answer Changed For Grantee:	State		IL		Upda..	02/07/2017
Answer Changed For Grantee:	Zip Code		10137		Upda..	02/07/2017

3. Read-Only Notification

If the notification as illustrated in the image below appears, the user has read-only access to the case, and cannot edit or make any changes. There are three scenarios that may cause a read-only status:

- The grantee submitted the case for review, and thus the case has moved on in the process and can no longer be edited within the user’s stage while it is being reviewed.
- The case is not assigned to the user (may be assigned to another contact at the organization or archived). Users may only edit cases that are assigned to them.
- The user has logged in with spaces in the username or password (before/after), and must re-login without spaces (this can result from copy and pasting).

State of Illinois Indirect Cost Rate Proposal System
 Powered by CARS®



Workbench

A security related exception has been intercepted, because of ownership rules, your security roles or the current status you are being limited to read only access to this resource. If you feel this is a mistake please contact the system administrator.

Case Information Review Steps Attachments Audit Trail	
Review Progress Pane	Welcome!
Welcome!	In accordance with the Grant Accountability and Transparency Act (GATA), 30 ILCS 798/1 et seq.

If a read-only notification appears and none of the above scenarios apply, please contact the support line at 1-800-599-9110 or GOMBSupport@crowe.com.

4. How do I save?

As responses are entered within the Review Steps tab, CARS will automatically be saving the work when certain actions are performed.

Any time the user clicks the “Next” or “Previous” buttons at the bottom of the page, all information is saved automatically.



Any time the user clicks directly on the name of a question block on the left-hand side of the case, all information is saved automatically.

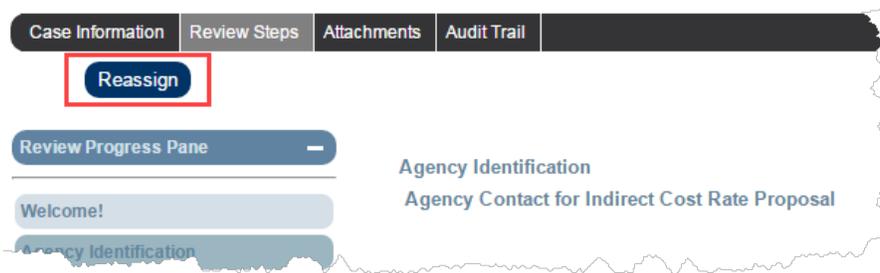


In addition to the automatic save feature, the user may also click the save diskette icon in the upper right hand corner to save information at any time.

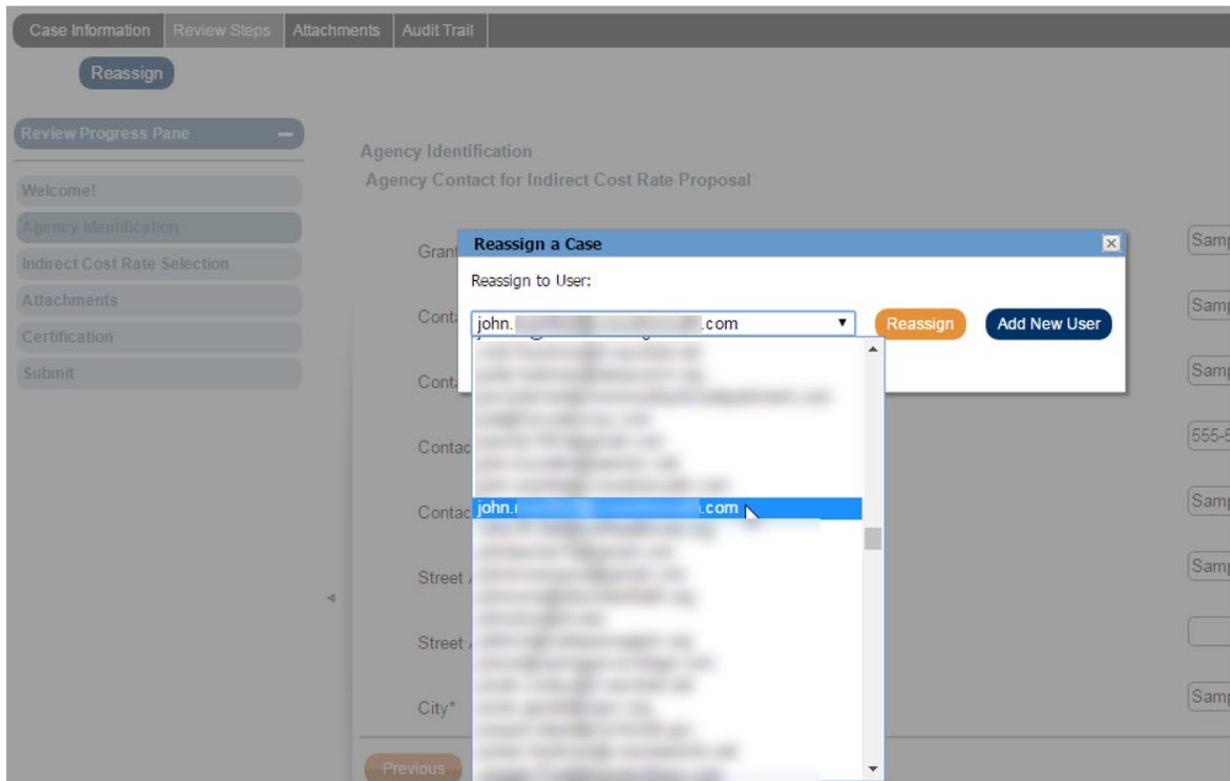


5. How do I reassign my case to someone else?

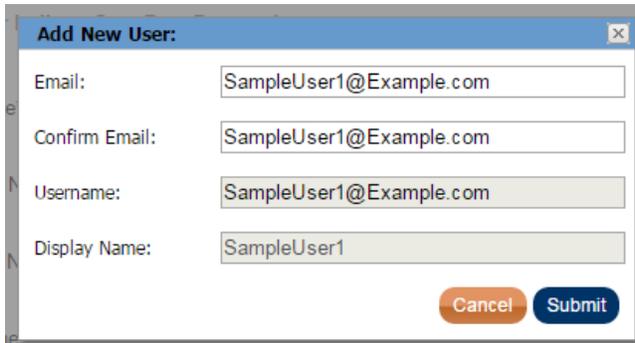
At any time, a grantee or a Cognizant Agency representative may reassign the case within CARS to another member of the organization, regardless if they already have an account setup in CARS or not. This is useful if the grantee wishes to delegate the task of completing the ICRP / FRMI. Once reassigned, the original user will no longer be able to edit a case unless it is reassigned back to their username. In addition, upon reassignment, the individual assigned the case will receive the same email notification originally received with information about case completion, how to access the CARS system, and log in information. (Note: The grantee can also change the “Primary ICR Contact” in the GATA Grantee Portal which will assign future cases to the updated contact.) In order to reassign a case via CARS, click on the Reassign button as identified in the screenshot below:



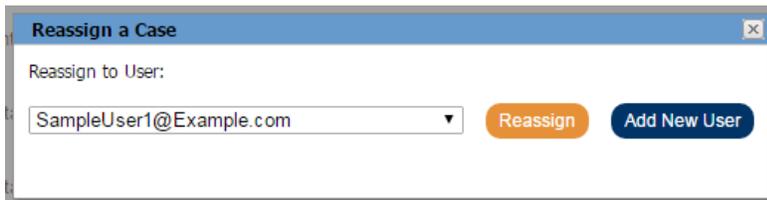
If the individual already has an account, after clicking the Reassign button, the user can simply select their name from the drop down list and click Reassign.



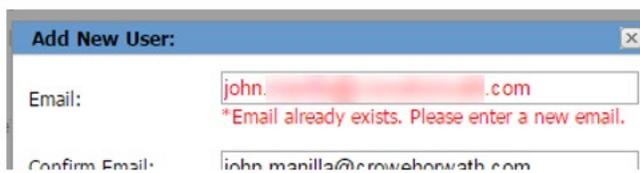
If they do not already have an account, click Add New User, enter their email address information, then click Submit. A password will not need to be selected for this individual, as a default password (GOMB@123) will be included in their initial email notification.



The user will then be returned to the Reassign a Case screen and will see the email address of the person entered. Now simply click Reassign.



If the user tries to add another user with an email address already in CARS, a message will appear indicating the email already exists and cannot be re-added. If this occurs, exit the Add New User screen, to instead select “reassign” and choose the email from the drop-down screen to reassign the case to the appropriate individual.



6. How do I print?

At any point, the ICRP / FRMI case may be printed from CARS. Cases should be printed to maintain a record of the responses as well as the final approved rate. In addition to the print functionality in CARS as discussed below, the grantee can print a document memorializing the completed election via the GATA Grantee Portal, if desired. The print function will be available the day after the ICRP / FRMI is accepted by the Cognizant Agency. Please see the Indirect Cost Rate Election Process Manual available at: <https://www2.illinois.gov/sites/GATA/Documents/Grantee%20Links/Centralized-Indirect-Cost-Rate-User-Manual.pdf>

In CARS, there are two ways to print the case – “single stage” or “all stages”. Printing all stages will include every question responded to within CARS for all stages, including the Reviewer and Cognizant Agency stages. It is recommended to wait until answering all questions and then print a copy (may print to PDF as opposed to paper copy) for internal records. To print, click the print icon in the upper right hand corner of CARS, then select the option of printing the single stage (current stage in which the case is being viewed), or all stages of the case. Then click the Next button.



It may take a few moments for the print output to generate. It will open in a new tab within the browser. The case can then be printed by clicking the Print button at the top. Please note the browser may have pop-ups blocked. If a new screen does not appear when clicking the print button, check the top right area of the browser window to allow the pop-up for printing purposes.



2/7/2017

Stage Details for Grantee: [REDACTED]

Grantee details**Case Summary**

Stage: Grantee
Stage Status: In Process
Assigned To: [REDACTED]
Start Date: 2/7/2017
End Date:
Last Updated: 2/7/2017
Comments:

Grantee: [REDACTED]

In accordance with the Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq., the Grant Accountability and Transparency Unit (GATU) was established in the Governor's Office of Management and Budget. GATA increases accountability and transparency in the use of grant funds while reducing the administrative burden on State agencies and grantees through adoption of the federal grant guidance and regulations codified at 2 CFR Part 200 (Uniform Requirements). Additional information related to GATA can be found [here](#).

Indirect cost rate proposals or elections of other rate options must be submitted by the deadline. If your organization's effective State of Illinois award date is August 1, 2016 or earlier, the deadline is November 1, 2016. If the effective State of Illinois award date is after August 1, 2016, the deadline is 3 months after the effective date of the State award.

Subsequent negotiations are due 6 months after your fiscal year end.

If a case is being printed and the case is marked as "complete", the "print all stages" option may be selected, or the specific stage to be printed can be opened and then printed using the select "print single stage" to print the approval. For printing a single stage, please see the following instructions to find the case:

1. On the workbench, previously completed cases will now be listed. Select the applicable case for printing.
2. Once the case is open, select the "Case History" tab.

Case Information	Review Steps	Attachments	Status and Disposition	Audit Trail	Case History	
Drag a column header here to group by that column						
...	Stage	Stage Status	Assigned To	Start Date	End Date	Action
2...	Complete	Complete	Complete Queue			
2...	Grantee Review	Determination Accepted	[User Name]	9/23/2016 6:58:14 AM	9/23/2016 7:01:36 AM	
1...	Cognizant Agency	Accepted	[User Name]	9/20/2016 10:51:45 AM	9/22/2016 3:46:08 PM	
1...	Reviewer QC	Submit to Cognizant Agency	[User Name]	9/7/2016 12:16:01 PM	9/15/2016 12:55:37 PM	
1...	Reviewer	Submit for QC	[User Name]	9/7/2016 8:47:10 AM	9/7/2016 8:48:51 AM	
1...	Grantee	Submit for Review	[User Name]	9/7/2016 8:44:45 AM	9/7/2016 8:46:03 AM	
1...	Reviewer	Return to Grantee	[User Name]	9/7/2016 8:25:58 AM	9/7/2016 8:43:59 AM	
1...	Grantee	Submit for Review	[User Name]	9/4/2016 9:36:40 AM	9/7/2016 7:34:07 AM	
1...	Reviewer	Return to Grantee	[User Name]	9/2/2016 3:53:35 PM	9/2/2016 4:06:16 PM	
1...	Reviewer QC	Return to Reviewer	[User Name]	8/28/2016 10:56:56 PM	9/2/2016 3:43:52 PM	
1...	Reviewer	Submit for QC	[User Name]	8/24/2016 1:16:58 PM	8/24/2016 1:19:35 PM	
1...	Grantee	Submit for Review	[User Name]	8/24/2016 12:14:02 PM	8/24/2016 12:40:55 PM	
902	Reviewer	Return to Grantee	[User Name]	8/24/2016 11:14:28 AM	8/24/2016 12:05:32 PM	
860	Grantee	Submit for Review	[User Name]	8/22/2016 7:10:33 AM	8/22/2016 7:15:00 AM	
668	Reviewer	Return to Grantee	[User Name]	8/18/2016 11:05:18 AM	8/18/2016 11:22:44 AM	
141	Grantee	Submit for Review	[User Name]	8/4/2016 2:55:28 PM	8/12/2016 2:49:52 PM	

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3. Click the arrow on the top right of the list that populates after opening Case History labeled “Grantee Review” Stage, “Determination Accepted” Stage Status. (Note: any stage shown may be printed in the case history, as deemed necessary).
4. A new tab will open, showing the Grantee Review stage of the case. From this tab, please click the print icon in the right corner, select “Print Single Stage”.
5. A print screen will then pop up allowing the user to print the information on the page.

7. How do I attach documents?

As questions are answered within CARS, a list of required attachments is dynamically populated. The system will only ask the grantee to attach documents required based upon responses to the questions. This list is intended to serve as a checklist of items required to be attached. Next to each requested item within the Attachments block, there will be a paperclip icon as illustrated in the screenshot below:

Indirect Cost Rate Selection

Indirect Cost Rate Proposal

Attachments

Certification

Attach Reconciliation – Spreadsheet and other documentation to provide a walkthrough from indirect cost rate proposal to the audited financial statements (broken down by program name and program type (federal, state, other)).*

Attach a completed ICRP_NFP_Small_Direct worksheet. If you have not already downloaded the template, it is available [here](#). Mac users please click [here](#).*

Attach your organization’s ‘Annual budget’ (not the budget for a particular grant) that agrees to the time period covered by the financial information provided (such as audit report, Form 990, etc).*

Attach your organization’s ‘Organization Chart’ that agrees/reconciles to the information submitted for Employees on Step 2 of the ICRP worksheet. If it does not agree, provide an explanation for differences in the comments section of the ‘Status and Disposition’ block.*

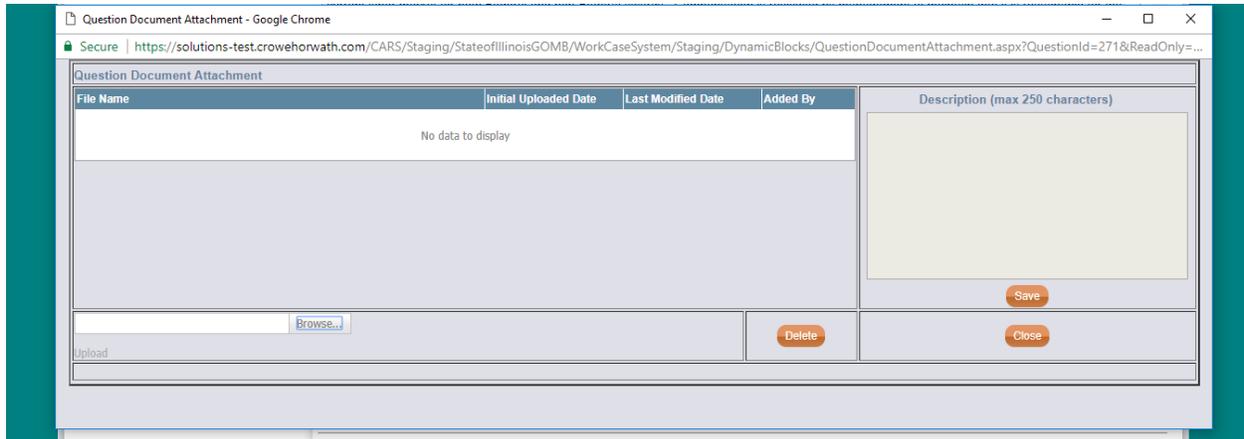
Attach your organization’s signed Cost Policy Statement (CPS). The CPS should, at a minimum:

1. Contain a detailed description of all the cost elements in the indirect cost rate proposal.
2. Provide the detailed methodology of how each cost element is allocated as direct and indirect.
3. Ensure the methodologies used to allocate direct and indirect costs in the indirect cost rate proposal are consistent with the CPS.
4. Address the type of unallowable costs incurred by your organization.*

Attach your Chart of Accounts*

Previous
Next

To attach the documents within the system, simply click on the paperclip icon next to each request. A pop up will appear for the grantee to select the applicable documents to attach and click upload.

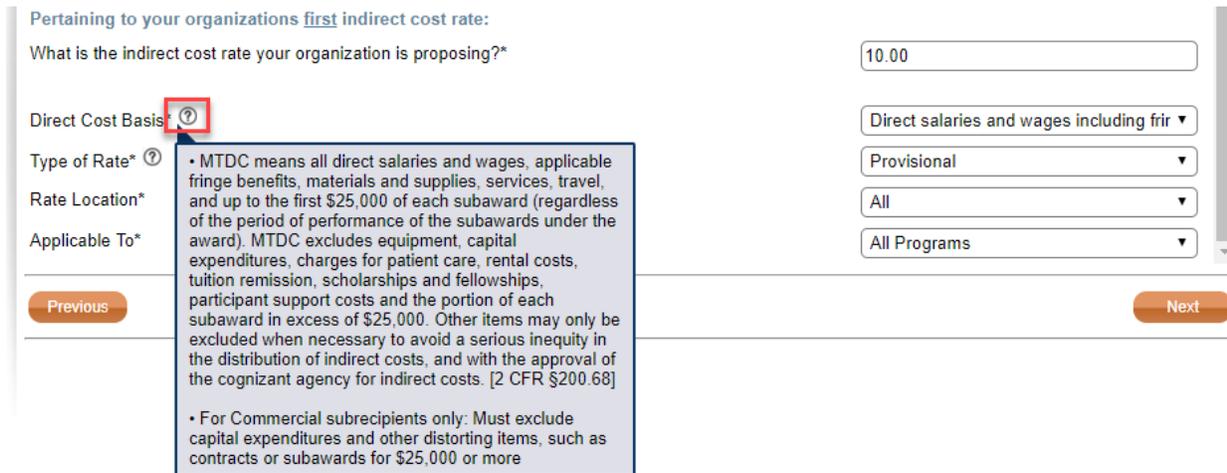


The grantee will need to click the paperclip icon next to each request and upload the specific requested document. While multiple documents may be uploaded for one request, do not upload all requested documents on a single request. The grantee will be required to respond to each request with the applicable attachment prior to submitting the case. All required attachments to support the ICRP / FRMI should be attached through the “Attachments” block to the left of the case utilizing the paperclip icons. Documents may also be uploaded within the “Attachments” tab located at the top of the case, such as review comment responses, however, the case will not allow for submission if all required attachments on the “Attachments” **block** are not included.

8. Completing questions, help text, and required questions

Dynamic Questions - CARS has been designed to walk the grantee through the process specific to the organization. The grantee should not have to answer questions not applicable to the organization/entity type, nor asked to attach documents not applicable due to the dynamic nature of the application. As questions are answered, questions and blocks appear/disappear based on applicability.

Help Text - Certain questions also have help text associated to them. This is indicated by a question mark icon with a circle around it. These icons may be clicked at any time to view the help text to assist in completing the case.



Required Questions - The user must answer all required questions in order to submit the case for review. All questions with an asterisk are considered required questions. An example of the asterisks are highlighted in the screen shot below.

The screenshot shows a web interface for reviewing a case. At the top, there are tabs for 'Case Information', 'Review Steps', 'Attachments', and 'Audit Trail'. Below these is a 'Reassign' button and a 'Review Progress Pane' with steps: 'Welcome!', 'Agency Identification', 'Indirect Cost Rate Selection', 'Attachments', 'Certification', and 'Submit'. The main form area contains several questions:

- 'Entity Type or Organization Type*' with a dropdown menu showing 'Governmental'.
- 'What type of government?*' with a dropdown menu showing 'County'.
- 'Is your organization an institution of higher education?*' with a dropdown menu showing 'No'.
- 'Does your organization have audited financial statements for your most recent fiscal year end?*' with a dropdown menu showing 'Yes'.
- A note: 'The following questions pertain to the external party that prepared your financial information (such as a review, compilation, audit or IRS Form 990)'.
- 'External Party Name*' with a text input field containing 'ABC Firm'.
- 'Individual Contact First Name*' with a text input field containing 'Bob'.
- 'Individual Contact Last Name*' with a text input field containing 'Smith'.
- 'Individual Contact Phone*' with a text input field containing '555-555-5555'.

At the bottom of the form are 'Previous' and 'Next' buttons.

If the user attempts to submit the case without answering the required questions, the system will not allow the case to be successfully submitted. A notification will appear stating questions need to be answered prior to submission, as illustrated below.

This screenshot shows the same review form as above, but with an error message overlay. The message box is titled 'Required Fields - Need to be Completed' and contains the text: 'Required Fields were not completed. Please review blocks marked with an "X" and complete all necessary required fields. Once required fields are completed, resubmit to the next stage.' There is an 'OK' button on the message. Below the message is a 'Comment History' section with a text area and a 'Design HTML Preview' toolbar. The toolbar includes options for font style (Normal), font face (Times New Roman), font size (3 (12pt)), and various text formatting options like bold, italic, underline, and link.

Unanswered Questions - All blocks containing unanswered questions will be marked with a red X and all questions left unanswered will have a large red box around them for easy identification of what needs to be completed. See example below.

One or more questions marked as Required for Submit have not been answered.

Review Steps | Narrative | Attachments | Audit Trail | Case History | Related Cases

Reassign

Review Progress Pane

- Welcome! x
- Indirect Cost Rate Proposal x
- Attachments x
- Certification x
- Submit

Certification

By submitting this proposal, I certify to the best of my knowledge and belief that the proposal is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.*

Name of Official:*

Title:*

Effective period:

Previous Next

9. I forgot my password

If a user forgets their password, they may click the “Forgot My Password” link on the CARS login page. The user will then have to enter their username, or email address.

To reset your password, please provide the e-mail address or username for this account:

Submit

Cancel



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After entering the username, the user will have to provide answers to the two security questions created upon initial login. If the user has forgotten the answers to these questions, they must contact support (GOMBSupport@crowe.com) to have the account reset.

Please answer the two security questions below:

Security Question #1: In what city were you born?

Security Answer #1

Security Question #2: What is your favorite pet's name?

Security Answer #2

Submit

Cancel

After answering the security questions and clicking Submit, the user may now create a new password. The new password must be different from the prior password, and must meet the password character requirements.

Please enter and re-enter your new password.

New Password:

Confirm Password

Submit

Cancel

10. Why was I invited into CARS?

Any grantee that submits their information within the GATA Grantee Portal with an election of State NICRA or FRMI will receive an invitation to CARS (with the exclusion of Learning Education Agencies (LEAs), who receive indirect cost rates directly from the Illinois State Board of Education, and other special situations). These grantees are required to go through the CARS system in order to negotiate an indirect cost rate or get acceptance of a FRMI.

Grantees who have not received an invitation to CARS, but feel they should have, as well as grantees with an invitation but feel they do not meet the above criteria, should contact their Cognizant Agency for assistance.

11. Common Issues

Indirect Cost Proposals

1. Missing Documentation – Ensure all required documents as listed on the “Attachments” block are attached. These documents, specifically the Cost Policy Statement, should be fully developed and comprehensive to outline grantee methodologies. In addition, a reconciliation from the proposal to the financial statements (or financial data utilized) should be provided. If no reconciliation is attached, the case will be returned to the Grantee prior to commencement of the review process. See additional information below.
2. Incorrect Fiscal Year Audit Report – Ensure the correct fiscal year audit report is attached and utilized. The audit report should be two fiscal years in arrears of the ICRP proposal. For example, if a grantee is proposing an FY21 rate, they should be submitting an FY19 Audit Report. This allows for rate finalization in future years. There may be exceptions to this process.
3. Budget Figures Utilized – The proposal should be completed using actual amounts from the audited financial statements, rather than budget figures. There are certain situations when it does not make sense to use audited financial statements and a budget should be used. If budget figures are utilized, detailed rationale (such as significant changes to activities/programs/etc.) and supporting documentation as to why the grantee has chosen not to use the audited financial statements must be provided. The grantee may want to reach out to its Cognizant Agency/GATU/GOMB support line for a discussion prior to utilizing budget figures.
4. Proposal doesn't agree to the supporting documentation:
 - a. The costs listed within the indirect cost rate proposal must agree/reconcile to the amounts listed in the audit report. If the amounts do not agree, attach a reconciliation or crosswalk to agree the amounts as well as detailed explanation for the reconciling items. The reconciliation should be detailed and include the breakout of costs both by cost category and allocation category (indirect, direct, unallowable, federal, state, other).
 - b. If the proposal includes a central service cost allocation plan (CSCAP), this should also include a reconciliation to the ICRP and the financial statements.
 - c. The information included in the proposal should agree to the Cost Policy Statement.
 - d. Employee positions/titles should agree/reconcile to the organization chart. If this cannot be easily shown, a crosswalk should be provided to agree all positions to the organizational chart.
5. Proposal doesn't agree to itself – There are several steps within the proposal that relate to each other. These steps should agree or reconcile. For example, the employee data listed in Step 3, Five Highest Paid, should agree to employee data listed in step 2, Employee Wages.
6. Unallowable costs – The Uniform Guidance should be thoroughly reviewed to understand unallowable costs and how to handle unallowable costs within an indirect cost rate proposal. Certain costs are unallowable for purposes of claiming indirect costs with the awarding agency but may need to be included as a direct cost within the proposal to arrive at an accurate indirect cost rate. Normally if an unallowable cost is an indirect cost it would be included as unallowable

within the proposal **but if it is a direct cost that is unallowable for claiming purposes, it should be reported as direct for rate development purposes.** Costs should be reviewed in detail to determine the allowability and correct reporting within the proposal. Details for unallowable costs should be properly explained.

7. MTDC Exclusions – Certain costs, such as rent/lease of capital assets, participant support costs, etc., should be excluded from the MTDC base. These should be reported as negative amounts within the bottom section of Step 4. These are often not properly included or recorded incorrectly as positive amounts. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
8. Incomplete Cost Policy Statement – The Cost Policy Statement must address the basis of accounting, fiscal period, allocation method, cost basis, other applicable accounting policies and the allocation methodology for every cost category line item that is listed as a cost category on the proposal (salaries, wages and fringe benefits, as well as all cost categories included on Step 4, including unallowable costs). A reviewer must be able to determine the allocation methodology used for each of the cost category items listed within the proposal. The methodology should also be illustrated within the chart of accounts support (e.g., cost categories listed as direct costs can be tied to general ledger accounts). For ICRPs, the Cost Policy Statement must also be signed.
9. Misalignment between the Cost Policy Statement and Proposal – Ensure the allocation of the costs between direct, indirect, and unallowable on the proposal matches the allocation methodology listed within the Cost Policy Statement.

12. What does the stage status mean?

Stage Type	Stage Status	Description
Grantee	New	Case is brand new and has never been accessed by the grantee.
Grantee	In-Process	The case is within the grantee’s workbench for edit and submission.
Grantee	Returned from Review	The case has been returned from Review and is within the grantee’s workbench but not yet opened by the grantee.
Reviewer	Submitted for Review	The case has been submitted for Review but not yet opened by the reviewer.
Reviewer	In-Process	The case is within the reviewer’s workbench and is currently being reviewed.
Reviewer	Pending CA/GATU	The case is within a reviewer’s workbench but reassigned to Pending CA/GATU as the case requires assistance from the Cognizant Agency and/or GATU.
Reviewer	Returned from QC	The case has been returned to the reviewer by the quality control (QC) reviewer but not yet opened by the reviewer.
Reviewer QC	Submitted for QC	The case has been submitted by the reviewer to the QC reviewer but has not yet been opened by the QC reviewer.
Reviewer QC	In-Process	The case is within the QC reviewer’s workbench and is currently being reviewed.
Reviewer QC	Pending CA/GATU	The case is within a quality control reviewer’s workbench but reassigned to Pending CA/GATU as the case requires assistance from the Cognizant Agency and/or GATU.
Reviewer QC	Returned from Cognizant Agency	The case has been returned to Crowe from the Cognizant Agency because they have not accepted it for some reason.
Cognizant Agency	Submitted for Determination	The case has been submitted to the Cognizant Agency for approval but has not yet been opened.

Cognizant Agency	In-Process	The case is within the Cognizant Agency's workbench and is currently being reviewed.
Grantee Review	Submitted for Grantee Review	The case is for a fully negotiated or federally approved rate and has been accepted by the Cognizant Agency and is now back in the grantee's Workbench for review of determination.
Grantee Review	Determination Acknowledged	The case has been opened by the grantee after Cognizant Agency acceptance, but the grantee has not yet indicated their acceptance.
Grantee Review	Determination Accepted	The case has been accepted by the grantee. This is the final stage/status of the process.

13. Acronym Definitions

- a. CARS – Crowe Activity Review System
- b. ICRP – Indirect Cost Rate Proposal
- c. FRMI – Federal Rate Maintained Internally
- d. GOMB – Governor's Office of Management and Budget
- e. GATU – Grant Accountability and Transparency Unit

- f. LEA – Learning Education Agency
- g. NICRA – Negotiated Indirect Cost Rate Agreement
- h. CPS – Cost Policy Statement
- i. CSCAP or CAP – Central Service Cost Allocation Plan or Cost Allocation Plan
- j. MTDC – Modified Total Direct Costs
- k. ICR – Indirect Cost Rate

14. Visualization of workflow within CARS

