
2130 EXTERNAL AUDITS, REVIEWS, INQUIRIES, AND INVESTIGATIONS

Effective: December 1986
Last Revision: December 2014
Last Reviewed: April 2016
Resp. Office: Research Services
Approval: Research Services

PURPOSE:

To establish responsibility for the coordination of external audits, reviews, inquiries, and investigations of sponsored projects.

POLICY:

1. Requests from an outside agency to conduct a financial or programmatic audit, review, inquiry, or investigation (“review”) of a sponsored project must be directed, in writing, to Research Services.
2. Research Services will notify the Office of the Comptroller, the Office of Audit and Compliance and the responsible department and/or school business administrator of any pending “review.”
3. An entrance and exit conference will be a required part of the “review” process.
4. During the “review,” every effort must be made by the responsible business administrator and Research Services, in consultation with the Office of the Comptroller, to provide sufficient documentation and/or an adequate explanation to written requests for information, in order to preclude cost disallowances or other deficiency findings
5. On visits to any other administrative areas of the University, auditors/investigators must be accompanied by Research Services personnel at all times.
6. Cost disallowances cited in an audit/review report which cannot be refuted must be transferred immediately from the sponsored project account to the unrestricted operating account or other appropriate non-sponsored project account of the school or center.

ROLES AND RESPONSIBILITIES:

PRINCIPAL INVESTIGATOR

- Directs requests for an external audit of sponsored projects to ORS
- Provides explanation or documentation for any request made by auditors

BUSINESS ADMINISTRATOR

- **Directs request for an external audit of sponsored projects to ORS**
- **Provides explanation or documentation for any request made by auditors**

OFFICE OF RESEARCH SERVICES

- **Notifies PI, BA,OACP and the Comptroller's office if a review, an audit or an investigation is scheduled**
- **Schedule meetings with auditors including exit and interview meetings**
- **Provide space, as necessary during the site visit**
- **Provide documentation, reports and approvals to auditors as necessessary**
- **Coordinates responses to audit findings and recommendations with responsible department, PI, OACP and the Comptrollers Office, as necessary**
- **Accompanies auditors when visiting other administrative offices**
- **Maintains copies of all documentation requests, communication, approvals findings, management responses and recommendations**
- **Ensures that cost disallowances are resolved accordingly**
- **Prepares charge-back entries as necessary for disallowances**

The source of this document is Research Services