



The Office of Contracts and Grants

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2008 NC State University Research Retreat

Recent Audits

Recent NCSU audits...

- U.S. Department of Agriculture, CSREES
- State Audit - A-133
- National Science Foundation – expanded from College specific to University-wide



Audit Findings

USDA

- Travel Authorization Form
- Subcontractor Approval/Cost Sharing
- Not Crediting Agency in Publication
- Technical Reports
- Expenditure Rate/Burn Rate



Audit Results

A-133 concerns...

- PI approval on subcontractor invoices
- Service Center
- Following terms of the agreement
 - Technical reports
 - Final financial reporting



Ongoing Audit Issues

NSF

- Summer Salary
 - 2/9 Summer Salary from NSF or NSF Flow-through?
 - NSF paying Summer Salary for the same period other funds were paying?
 - Did employee receive full 3 months from NSF and other funding combined?
 - Was the amount paid for the time period requested appropriate?



National Audit Findings

2007 Federal Audits from across the nation...

- Project charges not being reconciled
- Subrecipient Monitoring
- Administrative expenses direct charged to project
- Effort Reporting
- Cost Transfers
- Reimbursement of Unallowable Costs



Consequences of an Audit Finding

- Disclosure on proposals
- Can lead to other audits
- Financial consequences
- Unfavorable publicity
- Criminal charges



External Conferences

- Office of State Budget Manual - 5.8.2
 - Exception for meals on trust funds
 - All other documentation requirements still in place
- Proposed Procedure
 - Conference Authorization Form
 - Department Head Signature/Approval (can appoint a designee – in writing)
 - A significant change will require updated form



Computers

- Considered by the federal government to be a 'general purpose' supply and considered F&A expense
- NCSU Policy states that computers can be direct charged to grant on a pro-rata basis
- Requires justification



Questions?

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