

Sponsored Program Reviews

Internal Audit

10/19/2023



Sponsored Program Reviews

Internal Audit includes Sponsored Program Reviews each year on the Internal Audit Plan presented to and approved by the TTU Board of Trustees.

Our goal is to complete at least 2 each year.



Compliance

Uniform Guidance
Sponsor Requirements
Award Contract Terms & Conditions
Budget Justification
TTU Policies & Procedures



Items Reviewed

Activations

- The original and the current activations are reviewed for all required signatures.
- The date of the first expenditure is compared to the original activation date to verify that no expenditures were made prior to the activation.

2 CFR §200.458



Items Reviewed

Expenditures

- Is each expense reasonable, allowable, and allocable to the grant?
- Was sales tax paid?
- Is the supporting documentation acceptable?
- Are all TTU-required approvals included?
- Were there any items purchased that should have been added to the Sensitive Minor Equipment list?
- Were office supplies purchased?
- Equipment? If so, was it properly tagged?
- Were there any special contract requirements?



Items Reviewed

Pay to Faculty/Employees/Student Workers/GAs

- Were the labor types charged allowable per the Award Contract?
- Were the correct hourly rates used?
- Do the timesheets match the hours reported on the Time & Effort Reports?
- Were the Time & Effort Reports returned in a timely manner?
- Did Summer Pay/Extra Pay amounts adhere to TTU limit restrictions?



Items Reviewed

Responsible Conduct of Research Training

- Had every person working on the grant completed the required CITI training in the last 5 years or within 6 weeks of initiating their research activities?
- This pertains to all faculty, staff, post-doctoral students, graduate students, and undergraduate students who are personnel or are involved in sponsored research & scholarly activities.

America COMPETES Act & TTU Policy 750 Responsible Conduct of Research



Items Reviewed

Budget

- Does the budget entered in Banner jive with the Budget Justification?
- If budget revisions exceeded 10% of the total budget, were they approved by the sponsor (if required)?
- Were budget limits exceeded?



Items Reviewed

Subcontracts/Subrecipients

- Does the subcontract contain all the required appendices (A-E)?
- Was a risk assessment completed for the subrecipient?
- Was the subrecipient monitored during the work?
- Did the subcontractor invoices match the original contract?
- Did the PI approve the invoices prior to payment?



Items Reviewed

Reporting

- Were progress reports submitted as required?
- Were financial reports submitted as required?



Items Reviewed

Accounting

- Was indirect cost properly calculated?
- Were the amounts billed to the sponsor accurate?
- Had all amounts billed been received?



Items Reviewed

Match/Cost Share

- Was match required?
- Did the expenditures charged to the match index(es) adhere to the same requirements as the grant expenditures?
- Was match reported accurately to the sponsor?
- Were match requirements met?



Items Reviewed

Program Income

- Was Program Income allowable?
- Was Program Income properly processed?
- Did Program Income spending follow guidelines set by the sponsor?



Items Reviewed

Close Out

- If research was complete, had the closeout been completed?
- Was the volume of grant activity six months prior to the closeout reasonable?
- Was the final report submitted within 90 days of the contract end date?
- Was the final report properly submitted to the university for report retention?
- Was equipment disposal/ownership handled according to award contract terms?

