

Sponsored Programs: Post Award



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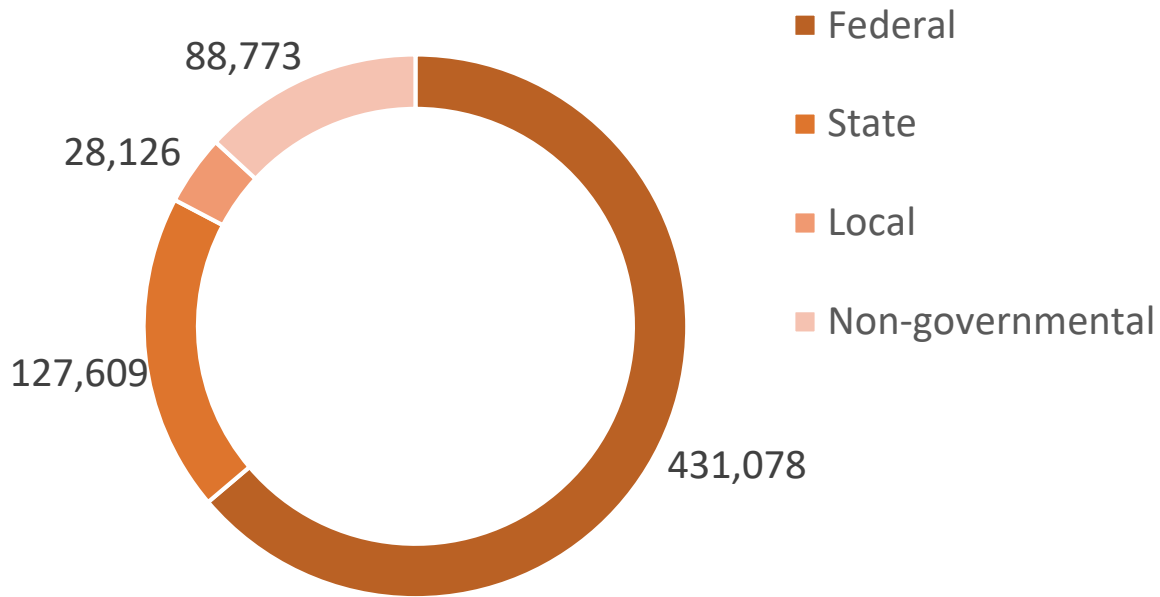
Senior Sponsored Programs Auditor

The California State University System



Research in the CSU

FY 2018/19 CSU TOTAL RSP EXPENDITURES
BY SOURCE
(IN THOUSANDS)



Total: \$676M



Session Overview



Background



Audit Planning



Key Audit
Areas



Recent
Updates



Questions



Polling Question 1

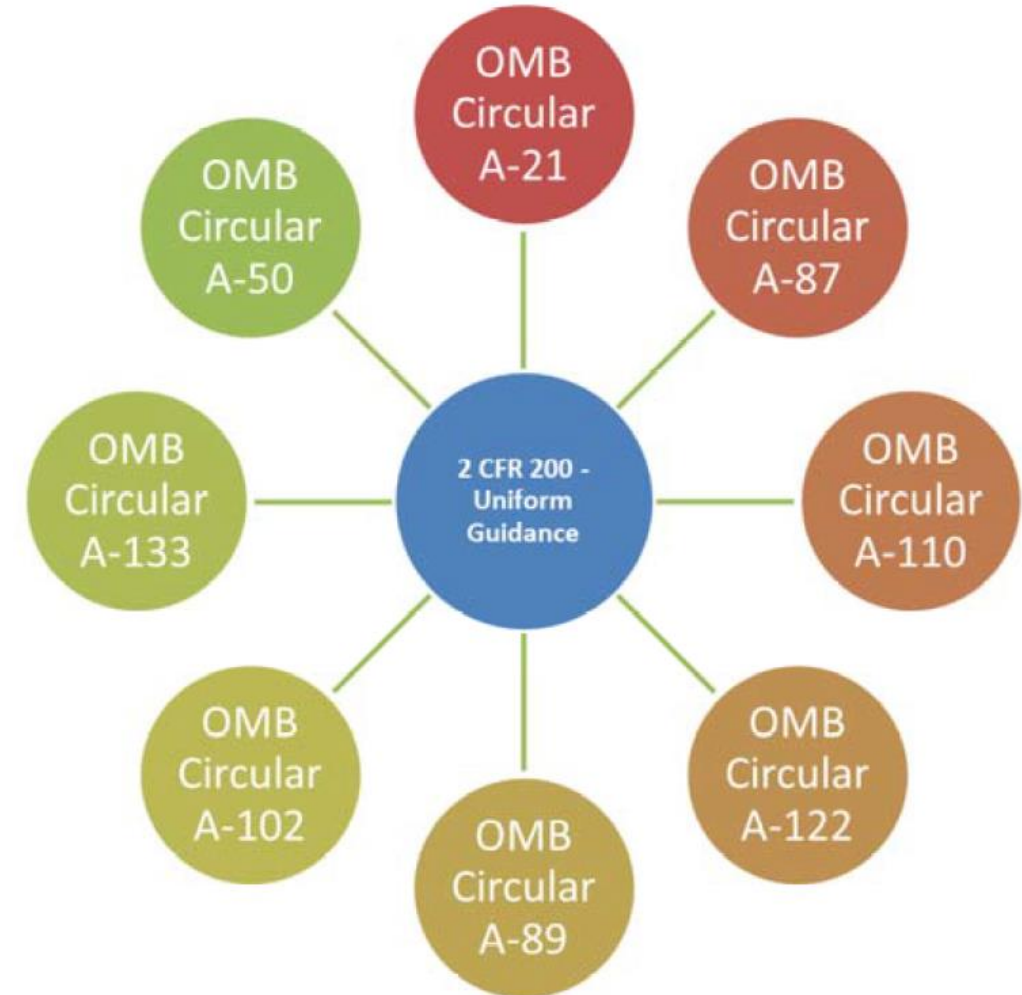
How familiar are you with auditing post award administration of sponsored programs?

- Very familiar – I've practically memorized the Uniform Guidance!
- Somewhat familiar – I've performed an audit or two in the past.
- Newbie – Haven't audited this area yet, but am hoping to learn!

Uniform Guidance

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Uniform Guidance (UG) is a government-wide framework for grants management for Federal awards. It is the foundation on which federal agencies develop their policies for grants management. UG streamlined several OMB (Office of Management and Budget) circulars into one document and was officially implemented in December 2014. It was recently revised in August 2020.



Sponsored Programs Review Areas

Pre-Award

- Proposal Development
- Budget Preparation
- Conflicts of Interest
- Human Subjects Research
- Animal Welfare
- Responsible Conduct of Research Training

Post Award

- Allowable Costs
- Subrecipients
- Effort Reporting
- Cost Sharing
- Close-Out Procedures
- Program Income
- Progress/Technical Reporting
- Sponsor Billing
- Indirect Cost Rates

Other

- Intellectual Property
- Research Integrity and Misconduct
- Export Controls
- Foreign Influence
- Lab Safety



Audit Planning

Award composition

- \$ Federal, State, Local, etc.
- Schedule of Expenditures of Federal Awards (SEFA)/A-133

Prior audits

- Internal reviews
- A-133, financial statement audits
- Agency reviews

Management concerns

- Systemwide
- Campus/Auxiliary

System/process changes

- Organizational structure
- Financial systems

External environment

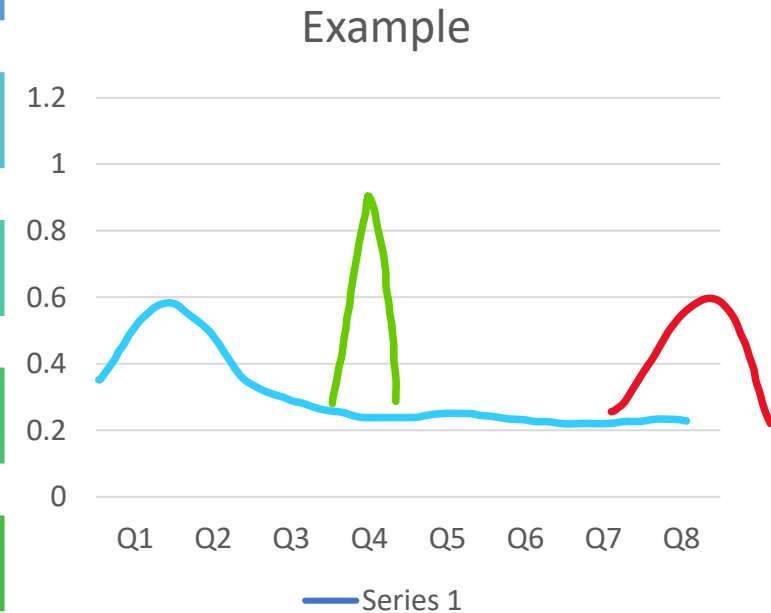
- Major federal sponsor risk assessments/audit programs
- Council on Government Relations (COGR) listserv

Data Analytics – Sample Selection

- Expenditures prior to award start date
- Expenditures requiring prior written approval per UG 200.407
- Expenditures noted as unallowable in UG 200.400-499
- Computers or equipment purchased within 90 days of award end date
- Cost transfers made within 90 days of award end date
- Expenditures after award end date

Data Analytics – Other Ideas?

- Award drawdown patterns (per award)
- Award burn rates (by PI, agency, program type)
- Excessive cost transfers (what is normal)?
- Duplicate payments
- Expenditures normally considered indirect
- Excess salary charges



Polling Question 2

Do you use data analytics when performing post-award audits?

- Yes, to identify high risk awards for review.
- Yes, to identify high risk transactions to review.
- Yes, for both identification of awards and transactions.
- Yes, other tests performed.
- No, not at this time.



In the News



UMN misallocated millions in grants, according to state report

A legislative audit found a state-funded University grant program inappropriately awarded money, among other issues.

Harvard Settles for \$1.3M in Grant Fraud Case

By Colleen Flaherty // April 29, 2020

Audit of UA program finds records missing

by Jaime Adame | September 27, 2020 at 4:33 a.m.



UCSF San Francisco University to Pay \$2.5M Over Fraud Allegations

A whistleblower complaint prompted the investigation.

By The Associated Press • Published May 23, 2020 • Updated on May 23, 2020 at 7:54 pm



Former Stony Brook University Professor Sentenced For Stealing Cancer Research Funds

Zak Failla 10/08/2020 11:05 a.m.

Rice University pays \$3.7 million to settle claims of defrauding the National Science Foundation

Ex-Purdue Prof, Wife Get Probation for Research Funds Fraud

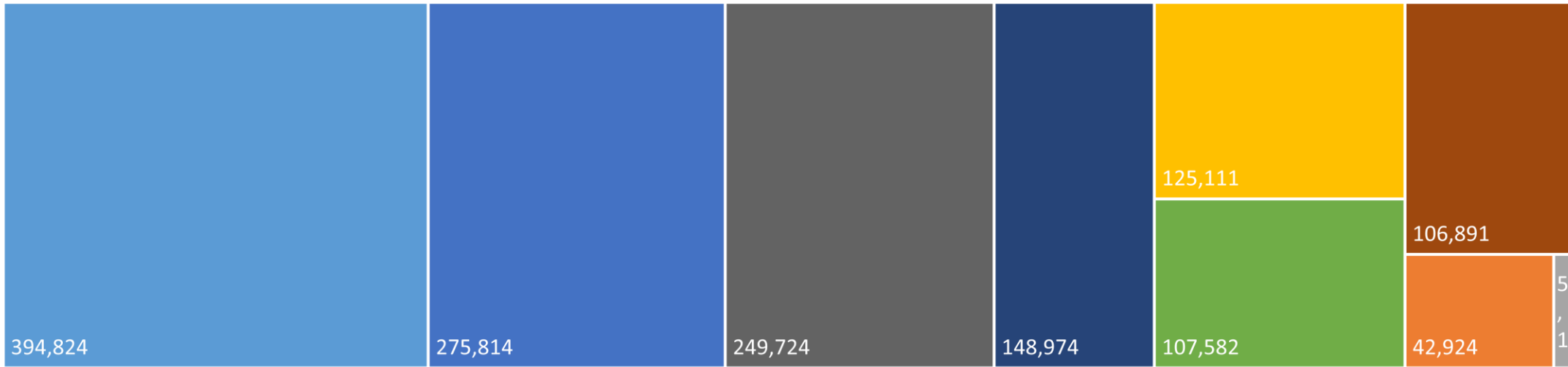
A retired Purdue University professor and his wife have been sentenced to probation and ordered to pay a combined \$1.6 million in restitution after pleading guilty to using more than \$1 million in federal research funds for their own personal expenses.

By Associated Press, Wire Service Content Nov. 24, 2020, at 12:29 p.m.



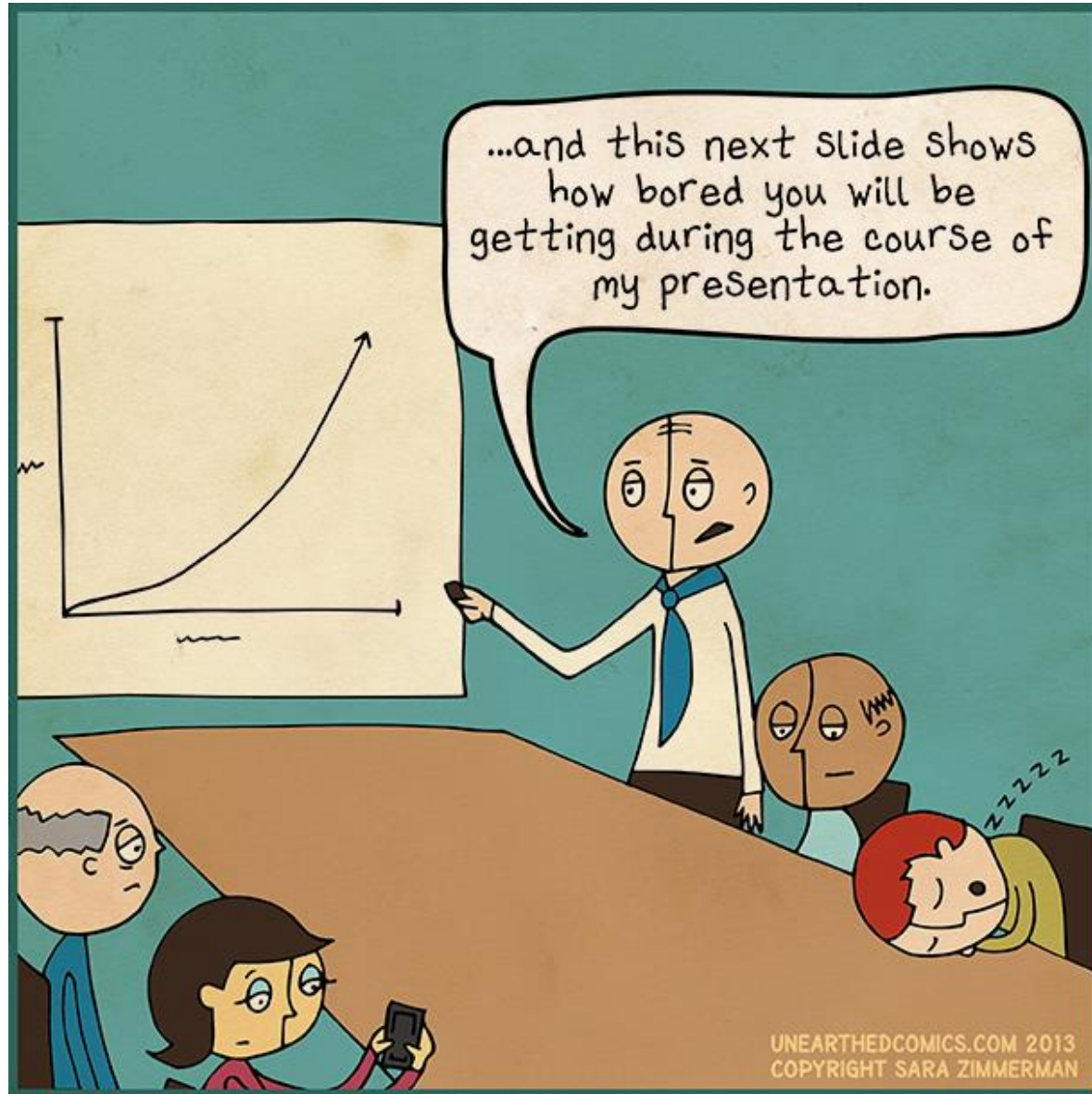
NSF OIG

Sustained Costs



- Purchases near or after award expiration
- Participant support
- Unallowable, unallocable, or unreasonable expenses
- Cost transfers
- Claimed costs do not tie to general ledger
- Travel (no pre-approval; unallowable)
- Inadequate supporting documentation
- Subawards (pre-authorization)
- Indirect costs (misapplied, unallocable)







Allowable Costs



UG Subpart E – Cost Principles

§200.420 - 200.476 list 56 “selected items of cost” and considerations to determine their allowability to be charged to federal funds. (Advertising, bad debt, compensation, conferences, donations, entertainment, equipment, supplies, participant support, pre-award costs, travel, etc.)

The 56 items are not all inclusive of every expenditure out there, and leave a lot of gray area, so...

§200.402 - 200.411 provide guidance called “Basic Considerations” to apply to all costs, regardless of whether or not they were mentioned in the list of 56.

In order to be charged to a sponsored program, all expenses must be reasonable, allowable, allocable, treated consistently, and adequately documented.





Allowable Costs

Key Risks:

- Unallowable or unallocable costs charged to a grant
- Inappropriate cost transfers
- Inadequate documentation to support charges to a grant
- Overspending of grant budgets
- Failure to timely bill costs to the sponsor

Key Controls/Best Practices:

- Accounting system adequate to separately identify and accumulate sponsored program costs.
- Procedures address the four guiding principles for charging and documenting costs: reasonableness, allocability, allowability, and consistent treatment.
- Training for Principal Investigators.
- Regular reconciliation/review of budgeted to actual costs.
- Standard cost transfer templates used to ensure cost transfers are adequately justified, made in a reasonable period of time, and properly approved.
- Sponsored programs expenditures processed/reviewed by sponsored programs personnel.

Allowable Costs

Audit Tests:

- Determine what systems are used for recording post-award transactions, including how costs are identified and separately accumulated.
- Obtain and review procedures relating to allowability of costs, cost transfers, and procurement methods.
- Obtain a listing of general ledger expenditures and select a sample to review for proper approvals, supporting documentation, and compliance with sponsor requirements (2 CFR Part 200, Subpart E).
- If the institution has more than \$750,000 in federal awards, reconcile the listing of expenditures provided to the annual A-133 Schedule of Expenditures of Federal Award (SEFA).



Allowable Costs



Common Audit Findings:

- Procurement of goods and services did not comply with federal requirements/thresholds (bidding, sole source, etc.).
- Unallowable expenditures, including expenditures made at the end of the award period, or unbudgeted expense categories that required pre-approval.
- Inadequate justification or documentation for cost transfers.
- Federally purchased property and equipment not compliant with 2 CFR §200.313 (title, tagging and physical inventory, disposition).

Procurement Update

UG §200.318 General procurement standards; §200.319 Competition; §200.320 Method of procurement

- The types of procurements have been simplified:
 - Informal (Micro-purchases, Small purchases)
 - Formal (sealed bids, proposals)
 - Non-competitive (sole source)



- Entity may establish a micro-purchase threshold above the current threshold of \$10,000, up to \$50,000 without prior approval from the cognizant agency, when certain conditions are met. The simplified acquisition threshold was raised from \$150,000 to \$250,000. Institutions can use a lower threshold.
- Language was added regarding small purchases to clarify that price quotations must be obtained from an adequate number of qualified sources “as determined by the appropriate non-federal agency.”
- Institutions must document their rationale for choosing a specific procurement method, selection of the contract type, contractor selection or rejection, and the basis for the contract price.



Subrecipient Monitoring

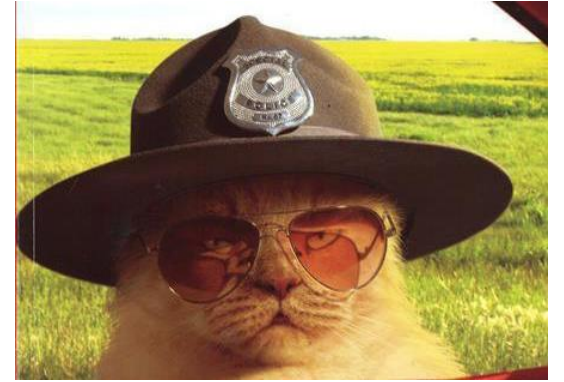
UG update: Subrecipient monitoring, including §200.325 Federal awarding agency or pass-through entity review; §200.332 Requirements for pass-through entities

- The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving cross-cutting findings.
- Several new UG provisions must be flowed down to subrecipients, including §200.215 *Never contract with the enemy*; §200.216 *Prohibition on certain telecommunications and video surveillance services or equipment*; §200.322 *Domestic preferences for procurements*; §200.300 pursuant to EO 13798 *Promoting Free Speech and Religious Liberty* and EO 13864 *Improving Free Inquiry, Transparency, and Accountability at Colleges and Universities*.
- Other changes that impact subawards include the new termination provisions in §200.340 and the 90-day closeout provision for subawards.

Subrecipient Monitoring

Key Risks:

- Misclassification of third-party agreements
- Untimely or incomplete deliverables
- Lack of subrecipient monitoring



Key Controls/Best Practices:

- Documentation of determination of subrecipient vs. contractor/vendor status (§200.331).
- Verification the subrecipient is not suspended or debarred from receiving federal funds.
- Standard agreements and templates used for subrecipient agreements.
- Risk assessment performed and documented for sub-recipient.
- Documented mechanisms in place to monitor subrecipient performance.

Subrecipient Monitoring



Audit Tests:

Review policies & procedures, then select samples to test -

- Determination of subrecipient vs. contractor.
- Communication of federal award information and requirements to subrecipients (FDP template).
- Review and documentation of subrecipient's debarment/suspension.
- The subrecipient risk assessment process.
- Monitoring of subrecipient activities.

Common Audit Findings:

- Risk assessments not performed, or not performed prior to subaward start date.
- Monitoring not performed for medium or high risk subrecipients.
- Annual subrecipient A-133 audit reports not obtained or reviewed.



Good Practice: Subrecipient Risk Assessment Matrix

Criteria	Lower Risk	Medium Risk	Higher Risk	Weight	Assessment 0 = low 1 = med 2 = high	Weighted Score	Post-Award Review
Foreign or Domestic	Domestic		Foreign	4		0	
Maturity of Subrecipient's Organization	Mature > 5 years	4-5 years	Unknown, 0-3 years	4		0	
Organization Type	University, government, or non-profit	Corporation or industry (for-profit)	Unknown, sole proprietor or consultant	4		0	
Award type	Grant	Cooperative agreement	Subaward or contract/subcontract	4		0	
Amount of Subgrant/Subcontract	Total cost is <\$499,999		Total cost is >\$500K	3		0	
Percentage of Award Subcontracted	Total cost is <48.9%		Total cost is >49%	2		0	
Accounting Systems Established	Yes		No	2		0	
Procurement Systems	Approved		Not approved / ad hoc	2		0	
Negotiated Indirect Cost Rate Agreement	Yes		No	2		0	
Audit Report	A-133 report with no material findings	A-133 report with material findings; Independent auditor's report with unqualified opinion	No Audit Report; Independent Auditor's Report with qualified/adverse findings	2		0	
Prior experience working with XXX?	Previous positive experience	New sub - no experience (non-university)	Previous negative experience or known issues	2		0	
Export control compliance (ITAR/EAR Related work)	Not applicable	License in place	License pending	2		0	
Compliance (humans, animals, DNA, stem cells)	No		Yes	2		0	
Location of Work	At subrecipient's facility		On CSUStan campus	2		0	
CSUStan Award from	Non-profit	Cooperative or for-profit	Federal, state, city, or government	3		0	
Relationship of subrecipient to PI and potential for conflict of interest	No existing or former relationship to PI	Conflict of interest marked	Conflict of interest with PI	1		0	
Statement of Work & Deliverables	Report only		Tangible products; critical to success of project	4		0	
Subaward payment mechanism	Fixed price	Cost reimbursable	Upfront payment	1		0	
<i>Special Considerations: up to an additional 8 points ; e.g. high dollar</i>							
Low = 0-40	High = 76-99						23
Medium = 41-75	Way too Risky = 100				Total Risk Score:	0.0	



Effort Reporting



Grant Personnel Information		Effort Information	
Name:	[REDACTED]	Effort Reporting Period:	July - December 2018
College/Area:	Science	Compensation for Period:	\$ 59,060.00
Department:	Computer Science		

SPONSORED PROJECTS DETAIL:

Project Information		Salary Charged		Actual Effort
Project Title	Project ID	Dollars	% Salary	
Sponsored Projects	C1140 RT	\$ 5,130.60	8.7%	9%
	C1141	\$ 7,350.00	12.4%	12%
	C1146(NSF)/C2437	\$ 1,560.00	2.6%	3%
	C1146(NSF)/C2437		0.0%	
	C1157(NSF)/C2448		0.0%	
	C1157(NSF)/C2448	\$ 10,164.00	17.2%	17%
Project Total:		\$ 24,204.60	41%	

*Department Match of 3 WTUs @ \$3,388.00 per WTU for a total of \$10,164.00. LSAMP grants C1146/C2437 closed 8/31/18 and C1157/C2448 began 9/1/18.

NON-SPONSORED DETAIL:

University salaries/wages	\$ 34,855.40	59%	59%
Total Distributions:	\$ 59,060.00	100%	100%

I certify to the best of my knowledge that this accurately represents my work effort during the effort reporting period stated above.

Employee Signature

[REDACTED SIGNATURE]

Date: 6-4-19

Principal Investigator/Supervisor
Signature (effective 1/2/19)

Date: 6-13-19

Polling Question 3

Does your institution still create a consolidated effort report/certification to support salary/wage costs to federal awards?

- Yes, we still use a consolidated effort report and have no plans to change the process.
- Yes, we still use a consolidated effort report, but hope to be able to discontinue this manual process and rely on our internal controls in the future.
- No, we've already discontinued the use of effort reports based on the UG.
- I have no idea!



Effort Reporting

UG 200.430-- Compensation - Personal Services

Reference	Description	Notes
200.430(h)(2)(5)	Charges for work performed on Federal awards by faculty members should not exceed the Institutional Base Salary rate.	Federal awards should not be charged a higher rate than the individual's normal salary rate.
200.430(i)(1) (iii), (iv) and (vii)	<ul style="list-style-type: none">Reasonably reflect the total activity for which the employee is compensated.Encompass federal-assisted and all other activities compensated by the non-Federal entity on an integrated basis.Support the distribution of the employee's salary or wages among specific activities or cost objectives...	<p>How do you aggregate and reflect total activity without a consolidated report?</p> <p>Note that this includes mandatory cost share effort.</p>
200.430(i)(1)(viii) (C)	Includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates.	How do you provide after-the-fact verification for budgeted/salary effort (and make adjustments, if necessary)?



Effort Reporting

Key Risks:

- Inaccurate effort certifications
- Violation of salary cap limitations (NIH, NSF two-months rule)

Key Controls/Best Practices:

- Processes in place to ensure that compensated effort across multiple funding sources/divisions/departments are properly identified and accurately allocated.
 - Centralized reporting function
- Documented after-the-fact review of charges made based on budget estimates for federal awards.
 - Certification by knowledgeable personnel
 - Defined threshold for adjustments; process for adjustments



Effort Reporting

Audit Tests:

- Review effort reporting procedures, including ensuring the distribution of salary or wages among all activities is supported, and after-the-fact review of charges is documented for federal awards.
- Review processes to address the following specific requirements:
 - Costs charged do not exceed the PIs institutional base salary.
 - Salary charged to an award is not based on an annual salary greater than the salary cap (DHHS) or exceeding two months of annual salary (NSF).
- Select a sample of PIs who worked on at least one federal award during the audit period and review adherence with effort reporting policies.



Effort Reporting

Common Audit Findings:

- Effort certifications not accurate or completed timely (allocation percentages, did not include all compensated effort).
- Mandatory cost share effort not included on effort reports / Voluntary cost share effort included on effort reports.
- Effort reports not certified by an appropriate individual (direct knowledge).
- No after-the-fact certification of federal effort.

Cost Sharing

Cost sharing occurs when a portion of the total cost of performing a sponsored program is not provided by the sponsor, but is provided by the university or a third party. Three types: mandatory committed, voluntary committed, and voluntary uncommitted.

Key Risks:

- Cost share not met; loss of program funding
- Cost share not adequately documented

Key Controls/Best Practices:

- Separate accounting for and accumulation of cost share expenses, to ensure they are not charged to other projects.
- Monitoring of committed cost share throughout the life of the award.
- Centralized repository for accumulating cost-share documentation.



Cost Sharing

Audit Tests:

- Review how cost sharing costs are identified and separately accounted for.
- Determine who is responsible for monitoring committed cost share, including ensuring cost share targets are on track.
- Select a sample of cost share items and determine whether they are verifiable, not charged to more than one project, and allowable.

Common Audit Findings:

- Documentation insufficient to substantiate reported cost share amounts.
- Cost share not monitored throughout the life of the award.



Close-out Reporting

UG update §200.344 Closeout; and §200.345 Post closeout adjustments and continuing responsibilities

Closeout deadline for recipients has been extended by 30 days, recipients will have 120 calendar days after the end date of the period of performance to submit all financial, performance, and other reports as required by the terms and conditions of the Federal award.

Key Risks:

- Program measures not met
- Inaccurate financial reporting to sponsors
- Unreliable financial statements (e.g. A-133 Schedule of Expenditures of Federal Awards)

Key Controls/Best Practices:

- Processes to notify PIs and appropriate officers of upcoming reporting and deliverable dates.
- Close-out checklists to ensure final deliverables are timely and complete.



Good Practice: Close-out Checklist

Closeout Checklist for Sponsored Projects

Project Number: _____ Budget Period: _____ to _____

Fund Number: _____ Final Tech/ Financial Report Submitted (or receipt of final pmt; or end date)*: _____ Project Period: _____ to _____

Award Number: _____ File Destruction Date:* _____ MM/DD/YYYY

Principal Investigator: _____ Department ID: _____

* Default destruction date is 3 years after submission of final report
Override file destruction date if: 1) this project is NOT the final year of a multi-year award; or
2) grant guidelines require longer retention period

THE FOLLOWING STEPS HAVE BEEN COMPLETED TO CLOSE THIS PROJECT:

- Cleared all encumbrances, if applicable.
- Determined that all costs were allowable, allocable and accounted for.
- Work w/PI &/or Dept Admin to resolve/transfer all expenses that posted after the project end date, if applicable
- Returned unspent balance to sponsor, if applicable.
- Cleared general ledger of any balance (i.e. resolved surplus or deficit balance), if applicable.
- Trial Balance: Asset/Liability net to zero; Revenue/Exp net to zero.
- Run Final SP DW report (budget-to-actual) and prepare final financial report to be submitted to sponsor
- Received/generated and filed copy of submitted final financial reports(as applicable).
- Received evidence of submission of technical report(s) and/or transmittal letters (as applicable).
- If applicable, received/filed invention disclosure, inventory report and/or any other sponsored required reports.
- Inactivate PeopleSoft Fund and Project Chartfields.
- SP Mod: Change Award Status to "Closed" and complete CloseOut tab
Gen1: chq "Status" to "Inactive" and "Award Status" to "Closed"
CloseOut: enter all required report submitted dates; Enter file location and destruct date
- SharePoint: Move Project Site on SharePoint (and all related files) down to "Archive" section- add destruct date in front of site name (YYYY-MM-DD)
- Notified PI, department analysts, budget and accounting when closeout is complete.



Close-out Reporting

Audit Tests:

- Determine who is responsible for completing programmatic and financial reports.
- Determine if anyone monitors due dates for programmatic and financial reports, and/or verifies that reports have been submitted timely.
- Select a sample of awards and determine whether reports were submitted timely based on award requirements.
- Ensure dollar amounts per reporting agree to the general ledger.

Common Audit Findings:

- Final invoices or reports not submitted timely to sponsor in accordance with award agreement.
- Technical reports not submitted timely to sponsor.



Polling Question 4

Which of the post award areas discussed do you find the most challenging to audit?

- Allowable costs
- Subrecipient monitoring
- Effort reporting
- Cost sharing
- Project close-out
- Other



COVID-19 Updates

OMB Memo M20-17/M20-26

6/16/20

- Allowability of costs not normally chargeable to awards (travel/event cancellation, pause/restarting grant-funded activities)
- Prior approval requirement waivers
- Extension of financial, performance and other reporting
- Extension of close-out

9/30/20

- Allowability of salaries and other project activities
 - Payroll costs paid with PPP loans or any other federal CARES Act programs must not also be charged to current Federal awards
- Extension of single audit submission
 - Separate identification of COVID-19 emergency acts expenditures on the SEFA



COVID-19 Updates

Questions to Consider

- Salaries – Did the institution have a policy for continuing to pay salaries under COVID-19?
- Unallowable costs – How are supplies related to telework (laptops, printers, office supplies, internet) charged?
- Procurement – Have processes/controls been modified due to COVID-19? (ex: home delivery)
- Equipment/property – How are these being tracked and tagged in a virtual environment? How are physical inventories being performed?
- TRIO/Student Support Services/Service-related grants – Are virtual activities provided due to the closure of on-campus activities, and how is participation tracked? Has emergency grant aid been approved, and if so, are all requirements being followed?



CARES Act Updates

- CARES Act was passed and signed on March 27, 2020. Approximately \$14 billion was given to the Office of Postsecondary Education as the Higher Education Emergency Relief Fund, or HEERF I. Funding was allocated to institutions using a formula based on student enrollment.
- Institutions must use 50 percent of their allotment for direct emergency aid to students, including “grants to students for food, housing, course materials, technology, health care, and child care.”
- Student portion is covered under CARES Act Section 18004(a)(1). The institutional portion is under Section 18004(a)(2).
- Eligibility: students who were eligible to receive Title IV federal financial aid, and were not enrolled in a completely online program as of March 13, 2020, were able to receive emergency grants funded by HEERF in spring 2020.

<https://www2.ed.gov/about/offices/list/ope/caresact.html>

<https://www2.ed.gov/about/offices/list/ope/heerfstudentfaqs.pdf>

<https://www.bakertilly.com/insights/cares-act-student-and-institutional-aid-faq>



CARES Act Updates

Higher Education Institutional Portion Funding

- Pursuant to H.R. 748 (CARES Act), section 18004(c), institutions may use monies to cover costs incurred associated with significant changes to the delivery of instruction due to the coronavirus. Costs must be incurred on or after March 13, 2020 to be eligible.
- Examples of allowable uses permitted may include lost revenue, reimbursement for expenses already incurred, and technology costs associated with a transition to distance education, faculty and staff trainings, payroll costs, and emergency financial aid grants to students for their expenses. Institutions could also use the Institutional Relief portion to make additional emergency financial aid grants to students.
- Section 18006 of the CARES Act provides further guidance regarding the use of monies provided under the act, stating that institutions of higher education shall to the greatest extent practicable continue to pay its employees and contractors (e.g. auxiliary organizations) during the period of any disruptions or closures related to coronavirus.

<https://www2.ed.gov/about/offices/list/ope/heerfinstitutional.html>

<https://www2.ed.gov/about/offices/list/ope/heerfinstitutionalfaq.pdf>

<https://www.bakertilly.com/insights/cares-act-student-and-institutional-aid-faq>



Recent Updates

OMB Uniform Guidance August 13, 2020 Revision

Effective November 12, 2020, except for the amendments to §200.216 and §200.340, which are effective on August 13, 2020

<https://www.federalregister.gov/documents/2020/08/13/2020-17468/guidance-for-grants-and-agreements>

COGR has created a Uniform Guidance Readiness Guide that walks through the significant changes: <https://www.cogr.edu/uniform-guidance-readiness-guide-2020>

Some areas affected: Procurement methods/thresholds, Subrecipients, Close-Out



Recent Updates

2020 Compliance Supplement Addendum

Provides additional guidance for programs with expenditures of COVID-19 awards

https://www.whitehouse.gov/wp-content/uploads/2020/12/2020-Compliance-Supplement-Addendum_Final.pdf

- Allows for a three-month filing extension for years ending between 1/1/20 and 9/30/20 (with certain restrictions)
- Specific guidance related to presentation of COVID-19 related funding on the SEFA
- Footnote requirements for donated Personal Protective Equipment (PPE)
- Testing requirements for Federal Funding Accountability and Transparency Act (FFATA) reporting

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT ADDENDUM

NOTE: Auditors must use this 2020 Addendum and the 2020 Compliance Supplement together.



December 2020

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET

HI! I'M NEW. WHERE IS THE MANUAL WITH THE TEAM'S PROCEDURES?

WE DON'T NEED ONE...



IF A QUESTION COMES UP, WE JUST ASK STEVE. HE KNOWS EVERYTHING ABOUT THE DEPARTMENT.



SO WHAT SHOULD WE DO IF I'M STEVE'S REPLACEMENT?





Resources



- 2 CFR Part 200 (Uniform Guidance) https://www.ecfr.gov/cgi-bin/text-idx?SID=d3676d1e6c0a4d1d1636e139df95c760&mc=true&node=se2.1.200_1313&rgn=div8
- Council of Government Relations *Managing Externally Funded Sponsored Programs: A Guide to Effective Management Practices* <https://www.cogr.edu/Effective-Management-Practices->
- National Council of University Research Administrators *The Uniform Guidance Series* http://www.ncura.edu/Portals/0/PDF/UniformGuidance_Final.pdf?timestamp=1418322483730
- National Institutes of Health *Grants Policy Statement* <https://grants.nih.gov/policy/nihgps/index.htm>
- National Science Foundation *Proposal and Award Policies and Procedures Guide* <https://www.nsf.gov/bfa/dias/policy/>
- The IIA has a practice guide entitled “Auditing Grants in the Public Sector.” <https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Auditing-Grants-in-the-Public-Sector.aspx>

Questions and Comments



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AUDIT Interactive

A Higher Education Collaborative Experience

MARCH 22-25, 2021 | VIRTUAL EDITION



CIA Exam Prep Course: Spaces Available

Registration is open for the CIA Exam Prep Course, which will be held virtually following Audit Interactive on March 25, 2021. Registration is open to all and you do not have to register for Audit Interactive to take advantage of this opportunity. Act soon - space is limited and registration will close on March 9, 2021.

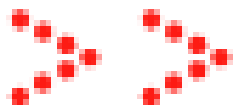
Get more details on the Audit Interactive 2021 website!



AUDIT Interactive

A Higher Education Collaborative Experience



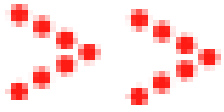


Coming Soon!

**New ACUA Kick Starter Scheduled
for Release**

**February 15th: Preparing for an
External Quality Assurance Review**
stay tuned at www.ACUA.org





ACUA Kick Starters

Use a Kick Starter to launch your next audit!

- Developed by ACUA members with subject matter expertise
- Focused on higher education specific topics

<https://acua.org/Audit-Tools/ACUA-Kick-Starters>



Do you have a great idea for an ACUA Kick Starter? Contact John Winn at HJWINN@mailbox.sc.edu.



Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website?

For more details, check out the Quick Tip post on **[Connect.ACUA.org](https://connect.acua.org)**

Your Higher Education Auditing Connection



ACUA Mentorship Program

- Mentorship is a proven method to help colleagues feel supported, drive workplace satisfaction, and foster member engagement in higher ed auditing.
- The program is no longer focused on only small audit shops! The program has been expanded to be more inclusive of all types of shops.
- The program is only a one-year commitment, but we encourage the mentorship to continue even after one year.
- Consider signing up! Watch for registration deadlines to be communicated via email. For more information, go to <https://acua.org/Member-Resources/Mentorship-Program>



Stay Updated

- The College and University Auditor is ACUA's official journal. Current and past issues are posted on the ACUA website.
- News relevant to Higher Ed internal audit is posted on the front page. Articles are also archived for your reference under the Resources/ACUA News.

Get Educated

- Take advantage of the several FREE webinars held throughout the year.
- Attend one of our upcoming conferences:
 - Audit Interactive**
March 21 – 24, 2021
Virtual
 - AuditCon**
September 19 – 23, 2021
TBD
- Contact ACUA Faculty for training needs.

Get Involved

- The latest Volunteer openings are posted on the front page of the website.
- Visit the listing of Committee Chairs to learn about the various areas where you might participate.
- Nominate one of your colleagues for an ACUA annual award.
- Submit a conference proposal.
- Present a webinar.
- Become a Mentor
- Write an article for the C&U Auditor.
- Write a Kick Starter.

Connect with us



www.ACUA.org

Connect with Colleagues

- Subscribe to one or more Forums on the Connect ACUA to obtain feedback and share your insights on topics of concern to higher education internal auditors.
- Search the Membership Directory to connect with your peers.
- Share, Like, Tweet & Connect on social media.

Solve Problems

- Discounts and special offers from ACUA's Strategic Partners
- Kick Starters
- Risk Dictionary
- Mentorship Program
- NCAA Guides
- Resource Library
- Internal Audit Awareness Tools
- Governmental Affairs Updates
- Survey Results
- Career Center.....and much more.



**Join us for
our upcoming
webinar.**





Upcoming ACUA Events

Webinar

**February 25, 2021 – Baker Tilly will discuss
ERM and BCP: Lessons Learned During COVID-19**

Audit Interactive

March 21 – 24, 2021