Administering the Award
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Assistant Directors:
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# Office Contact Information

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathy Anderson</td>
<td>2-6326</td>
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</tbody>
</table>
Session Objectives:

• Basic Cost Considerations
  – Direct vs Indirect
  – Personal Services – PARS
  – Operating Expenses and Supplies
  – Travel
  – Cost Transfers
  – Equipment
• Cost Share
• Rebudgeting
• Subawards
• Special Issues
• Closeout and Audit
Definitions

- **Grant:** Financial assistance for a project that will benefit the public. Includes no involvement from the federal government except to provide funds. Governed by OMB Circulars and Code of Federal Regulations (CFR).

- **Contract:** Provides a product or service to government for funding provided. Governed by Federal Acquisition Regulation (FAR).

- **Cooperative Agreement:** The government is involved in shaping the activities for this grant. Governed by OMB Circulars and Code of Federal Regulations (CFR).
Definitions

- **Firm-Fixed Price Contract**: Contract specifies a set or “fixed” price to perform an agreed upon set of specified deliverables. The sponsor approves the scope and value of work to be performed, but provides no direction about how the funds are to be spent. Any excess funds are not returned to the sponsor. Any deficits are not covered by the sponsor.

- **Gifts or donations**: Gifts for large dollar amounts are normally processed through the NU Foundation because of various tax implications. Donations or small gifts are normally processed on the Industry Income Form. *If there is a report or other deliverable due, it is not a gift.*
Rules Covering Awards

- Federal awards are covered by Federal, State, and University policies and regulations
- Awards are covered by specific regulations of the funding agency
- Awards are covered by specific terms and conditions of the award and your proposal

Know the rules – follow the most restrictive!
Governing Regulations

• OMB Circular A-21 (Principles for Determining Costs)
• OMB Circular A-110 (Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations)
• OMB Circular A-133 (Audits of Non-Profits)
• Code of Federal Regulations (CFR)
• FAR (Federal Acquisition Regulations)
• FDP (Federal Demonstration Partnership)
• Agency specific regulations
• University of Nebraska regulations
• State of Nebraska regulations
OMB Circulars

• **A-21 - Cost Principles for Educational Institutions** (Relocated to 2 CFR, Part 220)
  – Section C – Basic Considerations: reasonable, allocable, allowable, and consistently applied
  – Section J – General Provisions for Selected Items of Cost
  – Appendix A - CASB's Cost Accounting Standards (CAS)
OMB Circulars

- **A-21 - Cost Principles for Educational Institutions**
  - Exhibit C - Examples of "major project" where direct charging of administrative or clerical staff salaries may be appropriate

- (2) The salaries of administrative and clerical staff should normally be treated as F&A costs. Direct charging of these costs may be appropriate where a major project or activity explicitly budgets for administrative or clerical services and individuals involved can be specifically identified with the project or activity. "Major project" is defined as a project that requires an extensive amount of administrative or clerical support, which is significantly greater than the routine level of such services provided by academic departments. Some examples of major projects are described in Exhibit C.
OMB Circulars

• **A-110 - Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations** (Relocated to 2 CFR, Part 215)
  – Expectations for management systems
  – Pre- and post-award requirements
  – Procurement standards
  – Property standards
  – Reports and records – including retention requirements
  – Contract provisions
OMB Circulars

- A-133 - Audits of States, Local Governments and Non-Profit Organizations
  - Annual supplements providing guidance to auditors about areas of audit emphasis:
    - Effort reporting
    - Transfers
    - Subrecipient monitoring
    - ARRA funded projects deemed high risk – all transactions will be audited
Important Web Sites

- OMB Circulars:  http://www.omb.gov
- FAR:  http://www.arnet.gov/far/
- FDP:  http://www.thefdp.org
- UNL:  http://busfin.unl.edu/bfsite/
- State of Nebraska:  
http://www.das.state.ne.us/accounting/nis/amcon.htm
Department Responsibility

- Strongly suggest maintaining records centrally
- Review expenditures/reconcile SAP reports monthly
- Document allowability of expenditures
- Use commitments and workflow notices for planning purposes – be proactive rather than reactive
- Manage deficits – remove excess charges immediately
- Document cost share other than payroll
  - Maintain copies of invoices or other documentation for travel, equipment purchases, third-party cost share
- Review/complete and return PARS on time
- Communicate with OSP
Basic Consideration for Costs

• Primary Principle: All costs must:
  – Be reasonable
  – Be allocable
  – Be treated consistently across the institution
  – Conform to any limitations or exclusions described in these principles or in the sponsored agreement as to types or amounts of cost items

The cost is unallowable if these aren’t all met!
Basic Considerations

• Be reasonable: Reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision was made to incur the cost.
  – Necessary?
  – Benefits the grant?
  – Arm’s-length bargaining?
  – Agreements/terms?
  – Meets federal & state laws & regulations?

*Document the prevailing circumstances!*
Basic Considerations

Be Allocable:

• incurred *solely* to advance the work under the sponsored agreement
• benefit both the sponsored agreement and other work of the institution, in proportions that can be approximated using reasonable methods
• necessary to the overall operation of the institution and deemed to be assignable in part to sponsored projects
Basic Considerations

• Treated consistently: A cost type can’t be treated as an indirect and as a direct cost unless granting agency specifically authorizes.

• General purpose computers should normally be treated as an indirect cost based on OMB Circular A-21.

• General purpose equipment may be allowable on federal awards when an “unlike circumstance” exists as outlined in OMB Circular A-21.
Basic Considerations

• Costs must conform to any limitations or exclusions set forth in the principles or in the sponsored agreement as to types or amounts of cost items.

Some auditors are taking the stance that if you budgeted for 6 widgets at $1200, you are limited to 6 widgets – even if you have the budget to purchase 7.
Direct versus Indirect Costs

• Direct costs can be identified specifically with a particular sponsored project with a high degree of accuracy
• Necessary for the completion of the project
• Examples:
  – PI salary
  – Lab supplies
  – Scientific equipment
Direct versus Indirect Costs

• Indirect Costs are incurred for common or joint objectives and cannot be readily and specifically associated with a particular sponsored project

• Indirect Costs are also referred to as Facilities and Administrative (F & A) costs

• A copy of our most recently approved F & A rate can be obtained at: http://research.unl.edu/sp1/farates.shtml
Direct versus Indirect Costs

• Portion is returned
  – to colleges
  – to support Business and Finance
  – to support Academic Affairs
  – to support Research Administration

• Is a TRUE cost to the college

• Is based on a rate negotiated and approved by the federal government
Direct versus Indirect Costs

• Examples of Indirect (or F & A) supported Costs:
  – Utilities and building costs, including depreciation
  – Departmental administration
  – Library costs
  – Interest
  – Operational and maintenance costs
  – Office supplies
  – General purpose equipment
  – Student administration and services
Direct versus Indirect Costs

• OMB Circular A-21 requires that costs be treated **consistently**. A cost type can’t be treated as **indirect** (F & A) and as a **direct** cost without specific authorization from the granting authority.

• Since items such as telephone, office supplies, and administrative support are typically included in the F & A calculations, they can’t be included in the charges to a grant unless specific approval is obtained from the granting authority.

• **Written approval** is required. It can be included in the award document or in a letter from the grantor specifically identifying the cost and the award.
Discussion of Specific Costs

Unallowable:
- Advertisement (except for grant specific positions – requires written permission)
- Alcohol
- Entertainment, Alumni Activities
- Charitable Donations and Contributions
- Lobbying
- Fines and Penalties
- Fund Raising Costs
- To cover losses on other sponsored agreements or contracts
- Travel beyond lowest commercial fare – Fly America Act
- Goods and Services for Personal Use
- Monthly Regular Telephone Charge
- General purpose computers for offices or labs
Personal Services (Salaries/Wages/Fringe Benefits)

Personal services charges to the award are allowable provided that the charges are documented adequately. OMB Circular A-21 requires educational institutions to document 100% of the distribution of charges for personal services paid from federal funds. The system chosen will reflect activity applicable to each sponsored agreement.
The University of Nebraska – Lincoln has chosen the *After-the-fact Activity Records* method for documenting payroll distribution, which under Section J.10.c (2) (c) of Circular A-21 requires reports to *reasonably* reflect the activities for which employees are compensated by the institution.
Personal Services (Salaries/Wages/Fringe Benefits)

• To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed. (OMB Circular A-21)
Personal Services (Salaries/Wages/Fringe Benefits)

• Administrative or clerical staff salaries are generally not direct charges to an award. However, direct charges for administrative or clerical staff may be appropriate when the project meets the definition of a major project or activity or explicitly budgets for these charges. Any personnel involved must be specifically identified with the project or activity.

• “Major project” is defined as a project that requires an extensive amount of administrative or clerical support, that is significantly greater than the level of such services routinely provided by academic departments.

Examples may be found in OMB Circular A-21, Exhibit C.
Documenting Effort/PARs

- PAR = invoice for services
- Use a “Personal Activity Report (PAR)” to document personal services. A PAR is also required for any direct charges and cost share for an award.
- PARs and payroll charges should support one another.
- Retro payroll adjustments should prompt a review of the PARs for that time period.
- You must justify in detail any retro payroll adjustments over 90-days. Keep this information in grant file for audit supporting documentation.
Operating Expenses & Supplies

• Operating expenses include items such as office supplies, freight & shipping, communications, printing, contractual services, repair & maintenance expenses. Many operating expenses are included in F&A calculations and shouldn’t be directly charged to a grant unless the award gives specific authority.

• Consult UNL Business and Finance policies for procurement requirements

• Keep procurement documentation in your grant file – particularly on multi-year awards in order to meet retention requirements.
Operating Expenses and Supplies

• Be prepared to justify the necessity for the grant award.
• Do not direct charge items such as keys, telephones or general office supplies to a grant without specific granting authority.
• Keep all information for a transaction together (invoice, bid documents, purchase order, notes, etc.).
• Timing is important. Purchase must be made during the grant period. Certain expenditures should not be made in the last 60 – 90 days (e.g., lab supplies – not allowable to restock)
Travel

• State Law LB533 requires:

  – Detailed receipts for all food/meal expenses equal to or greater than $5.00.
  – Expense reimbursement requests must be submitted no later than sixty days after the final day on which expenses were incurred.
  – Each foreign receipt should be converted to U.S. dollars. Please specify the exchange rate used for these transactions.
  – Each request must be fully itemized, including the amount, date, place, and essential character of the expense incurred.
  – Only actual employee expenses are to be reimbursed. Claiming per diem rates is not allowed.

http://travel.unl.edu/QuickLinks/ReimbQuickRef.shtml
Travel

• Be alert for special travel conditions
• Travel must **occur** during the grant period
• Many sponsors require specific approval for foreign travel. Caution on taking laptops that contain sensitive information or software (Export Controls)
• Fly America Act
  – U.S. flag air carrier
  – Document the requirement for travel
  – Refer to:
    [http://research.unl.edu/sp1/USFlagAirCarriers.doc](http://research.unl.edu/sp1/USFlagAirCarriers.doc)
Travel with Students

• Student Trip Insurance
  – May be purchased at a nominal daily cost
  – Is required for travel outside Lincoln and encouraged for travel within Lincoln
  – Submit requests for student trip insurance to UNL Benefits Office at least 3 days prior to departure.

• For more information:
  – http://hr.unl.edu/benefits/studenttrip.shtml
Equipment

• Usually requires specific grantor approval.

• General purpose equipment is generally not allowed.

• Keep procurement documentation in your grant file to meet retention requirements (particularly for multi-year awards.)

• Follow UNL Business and Finance and Procurement rules
  – http://bf.unl.edu/purchasingpolicy/ProcurementS.shtml
## Procurement Services

### Board of Regents Purchasing Policy

<table>
<thead>
<tr>
<th>ACTION</th>
<th>LIMITS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board approval required</td>
<td>Formal BOR agenda item</td>
<td>$400,000+</td>
</tr>
<tr>
<td>Sealed bids required by purchasing</td>
<td>Includes written specification, formal vendor bids, bidding timelines and deadlines. Invitation to bid or request for proposal</td>
<td>$150,000</td>
</tr>
<tr>
<td>Informal bid process by purchasing</td>
<td>Verbal or written quotations conducted by UNL purchasing required</td>
<td>$25,000 - $149,999</td>
</tr>
<tr>
<td>Informal bid process by requesting unit</td>
<td>Verbal or written quotations conducted by requesting unit</td>
<td>$5,000 - $24,999</td>
</tr>
<tr>
<td>No bids required</td>
<td>Department option. P-Card</td>
<td>Less than $5,000</td>
</tr>
</tbody>
</table>
Procurement Services

Types of Procurement

- On Campus Stock Purchases
- Contract Purchases
- Competitive Sealed Bids and Request for Proposals
- Departmental Purchases
- Sole Source
Procurement Services

Single/Sole Source Purchase

• Any purchase made from only a single contractor or vendor without competitive bidding
• Single/sole source purchases up to $24,999 can be approved by dean, director or department chair
• $25,000 to $150,000 requires approval by Procurement Services
• Greater than $150,000 requires approval by Vice Chancellor for Business and Finance
• Single/sole source justification form can be found at:
  – http://purchasing.nebraska.edu or at http://sapphire.nebraska.edu
Procurement Services

Signature Authority

Non-Sponsored Programs Contracts

• Campus department heads have authority to sign expenditure service contracts (excluding architects, engineers, landscape architects or land surveyors) up to $4,999 and not exceeding 1 year.

• Expenditure contracts in excess of $4,999 should be sent to Procurement Services for review and signature.

• Standard contract forms can be found on Sapphire at:
  – http://sapphire.nebraska.edu
Procurement Services

Special Circumstances

• Radioactive and Hazardous Materials
• Lab Animals
• Firearms and Ammunitions
• Vehicles
What is eSHOP?

• An online marketplace for purchasing goods and services at the University of Nebraska.

• eSHOP combines the use of Internet technology with procurement best practices to add efficiency to the buying process and reduce cost.

• Integrates with SAP financial system.
Current Purchase Order Process

SUPPLIERS

CUSTOMERS
eSHOP Purchase Order Process

SUPPLIERS

CUSTOMERS
Benefits

One-stop shopping experience
- Familiar interface
- Possible to view on-hand inventory
- Approved vendors and pricing

Streamlined Purchase Order creation
- Multiple buying roles
- Electronic approval process
- eSHOP generated PO

Control and visibility of spending
- Detailed reporting
- Contract and price compliance

Electronic Invoicing
- Interfaces with SAP
Project Timeline

- **ENVISION**: April 2011
- **DESIGN & DEVELOP**: August 2011
- **GO LIVE**: April 2012
- **SUPPORT & ENHANCE**: Ongoing
Training

- Instructor-led training sessions
- Web-based tutorials
- Detailed step-by-step documentation
More information

Email Notification List

- procurementevents@unl.edu
- Note eSHOP in the subject
Cost Transfers

• Costs allocable to a particular sponsored agreement may not be shifted to other sponsored agreements in order to meet deficiencies resulting from:
  – overruns or other fund considerations
  – restrictions imposed by law
  – restrictions imposed by terms of the sponsored agreement
  – reasons of convenience
Cost Transfers

• **Red flags to auditors:**

  • **Multiple transfers** – “Don’t you guys know what you are doing?”

  • **Late transfers** – “Aren’t you guys checking your reports?” *Or* “Aren’t you just using up funds?”

  • **Incomplete or no explanations** – “Why aren’t you telling us the whole story? What are you hiding?”
Cost Transfers

Explanations such as:

- to correct error
- to transfer cost
- to use up excess funds
- to close account

. . . not acceptable and don’t explain what happened.

All transfers of costs after 90 days from the original transaction must provide detailed explanation as to why there was a delay in making the transfer.
Cost Transfers

• Must be valid charges to the award – allowable, allocable, reasonable, consistent!
• Can’t be transferred to an award to “use up” excess funds
• NOTE: Transfers of large, even dollar amounts look suspicious and will always be questioned.
Cost Transfers

- Link transfer to original transaction & include:
  - Document number
  - Original date posted
  - Original amount
  - Scanned copy of document

- Use extra text field for full explanation.
  - (Use ‘cut & paste’ or scan in documents.)

- Expenditures should always be direct charged to the grant WBS. Don’t post to a revolving account and then transfer to a grant account.

- Note: Internal consulting is not allowed.
Cost Share

• Cost share provided by effort (salary) will be documented through a Personnel Activity Report (PAR).

• Cost share provided by other forms of expenses will be documented and substantiated in departmental files, with a copy provided to Post Award. The original invoice and payment document should have a notation that the expense is used as cost share for grant “XYZ.” An expenditure can only be used for cost share once, during the performance period of the project.

Cost share other than payroll with many transactions may be tracked using a companion cost center.
Cost Share

- Cost share provided by a third party requires added documentation to include:
  - Copies of the invoices
  - Certification that third party provided the cost share and that it wasn’t used as cost share for another grant
- Volunteer certification must substantiate:
  - time was provided
  - a reasonable value was assessed to volunteer time
- Assign a reasonable value to donated items and document how the value was determined.
Rebudgetting

• Required in some cases – 0% - ??%

• Consider cumulative affect when determining if grantor approval is needed

• Management tool

• Getting approval to rebudget is not the same thing as getting approval to purchase an item requiring sponsor approval
Federal Demonstration Partnership (FDP)

- Association of federal agencies, academic research institutions with administrative, faculty and technical representation, and research policy organizations
- Works to streamline the administration of federally sponsored research without compromising stewardship responsibilities
- UNL is a member institution
- FDP terms & conditions give institutions more authority
- www.nsf.gov/pubs/fdp/fdpmatrix.xls
Extensions

• Timely project review makes it evident a time extension request will be needed – contact your pre-award person
• Use SAP workflow notices to trigger extension discussions
  – Workflow notices at 90/60/30 days prior to end of grant period
• Document the need for an extension
  – Where is the project at in its timeline?
  – What is the probable time to finish the project? (Give yourself a cushion.)
  – What challenges do you have to complete this project?

“I still have money to spend” is not a good reason to extend.
Extensions

• Sponsor-granted “No Cost” extensions are available on some but not all awards

• Grantee-exercised “No Cost” extensions are available on some but not all awards

  – If not exercised early, some sponsors revoke our ability to exercise a grantee “no cost” extension (e.g., NSF requires this option be exercised no later than 10 days prior to grant end.)
Subawards - Federal Pass-Through

• Must have a signed subaward agreement before work begins, and work must be performed within the time frame of the agreement.

• Use of a subaward must be included in original proposal or have subsequent granting agency approval. Cost Share required by the subaward agreement must be reported.

• Technical Progress (deliverables) must be monitored by the PI or department. At PI’s request – payments can be withheld if deliverables are late or not received
Subawards - Federal Pass-Through

- Post award will work with PI to assure deliverables are received and acceptable prior to processing invoices

- HOT topic with sponsors/auditors
  - A-133 Supplement requires extra attention to this area
  - Audit findings at the subrecipient result in financial findings for the recipient
  - Incorporation of FFATA (Federal Funding Accountability and Transparency Act) requirements into subagreements.
Overspending an Award

• Use commitments to avoid deficits

• Is there an additional award in process?

• Costs overruns must be removed from the grant
Special Issues

- Changing a PI during the grant
- Changing the effort promised
- Leave of Absence (3 months or more)
- Subawarding part of the grant
- Transferring award to another institution
- Timing of expenditures – last 60 – 90 days!
- When working with federal sponsors, we have a program officer and a contracts officer assigned to the project. The program officer typically has NO financial authority.

Get written permission for financial issues from the contract officer. Remember that working with the sponsor takes time!
Other Consideration

“My PI says that it is okay to purchase something that may not be allowable for this project. Who am I to question the PI?”

• Use the A-21 summary to show that the purchase is normally not an allowable expense.

• Direct your question to your Project Specialist or Operations Analysis.

How do you want your name spelled in the headline?
Project Closeout

Actions monthly throughout the award

• Review expenditure reports in SAP on a monthly basis for reconciliation.

• Ask yourself . . .

“Is this project on track to be completed by the end date?”

• Retain documentation, including e-mails from the sponsor for review and audits

• Obtain cost share documentation
Project Closeout

Prior to end date:

• Process PAFs – move salary to other cost centers or WBS
• Process PARs
• Complete all required technical reports and retain documentation of their submission
• Stop any recurring internal charges
• Liquidate commitments
Project Closeout

• Normal federal closeout timeline is 90 days. If your award has less time, you have less time to complete your closeout activities.
• If your award requires a final report on the end date of the award or within 30 days, your financial transactions MUST be completed prior to the end date of the award.
• If your award WBS begins with a “24” and does not end on the last day of a month, you lose 30 days of the 90 day closeout period.
• Remember: 90 days means that ALL UNL is work is complete – OSP needs time for final report preparation after the departmental work is finished.
Project Closeout

OSP policy is for departments to take the first 30 days after project end date to complete their activities - Department tasks during first 30 days . . .

- Pay all outstanding invoices
- Remind subgrantees to submit final technical reports
- MBE/WBE
- Complete PARs
- Process PAF changes
- Provide cost share documentation to OSP
- Review SAP financial reports
Project Closeout

Focus on Post Award tasks during the final 30-60 days

- Post-Award requests final reimbursement
- Post-Award files final reports:
  - financial – SF-425/SF-269/SF-272
  - contractor’s release
  - inventions & subcontracts
  - property certification
  - contractor’s assignment of refunds, rebates, credits & amounts
  - final/equipment property report
  - cumulative claim & reconciliation statement
  - agency specific closeout documentation
Project Closeout

• PI responsible for final technical or progress report submission
  – Final payment is sometimes contingent on receiving report
  – Some sponsors will not process additional awards to a PI with delinquent reports
UNL RECORD RETENTION POLICY

** 7 years **

- Multi-year awards
- File documentation centrally
- Retain project notes with documentation
- Make a plan for retaining PI information should PI leave the university
- Destroy financial records at end of retention period unless notified of an audit or review
- Policy under Business and Finance at:
  - http://bf.unl.edu/bfpolicy/RecordsRetention.shtml
What Sponsors Look For When Monitoring Us

- Effort falls below proposal levels
- Unreasonably slow progress
- Slow or accelerated expenditure of funds
- Multiple rebudgeting
- Rebudgeting funds with a restricted purpose
- Expenditures outside the approved scope of the project
- Not responding to phone calls or emails
- Habitually late reports
- Indications on the financial statements of a lawsuit or wrongdoing by an officer of the organization
What Do These Universities Have In Common?

- Northwestern
- South Florida
- Harvard
- Johns Hopkins
- Minnesota
- Cornell
- Yale
- Florida International University
- Duke

Audit findings!
Audit

Notify OSP immediately if notified of an audit or review. Obtain contact information of reviewer and OSP will contact and manage the review or audit.
Audit Risk/Consequences

• Risk to:
  – Principal Investigator
  – Department
  – UNL

• Consequences:
  – Future loss of awards
  – Financial payback
  – Loss of reputation
  – Debarred/Suspended
  – Criminal Charges
Audits and Reviews

• Types of Audits:
  – Annual A-133
  – NU Foundation
  – Systems and Desk Audits
  – On-Site Project Specific Audits

• Documentation:
  – PARs
  – Invoices
  – Financial reports
  – Technical/progress reports
  – Other information required by the award
Questions?
Contact Information

**Office of Research and Economic Development**
301 Canfield Administration Bldg
http://research.unl.edu

**Office of Sponsored Programs**
312 N. 14th Street, Alexander Bldg West
472-3171
http://eerearch.unl.edu/sp1/

**NURAMP**
472-7003
http://research.unl.edu/nuramp/