



Tuesday Tips is a new outreach effort by OGCA. The idea behind *Tuesday Tips* is to convey tips, tricks and other helpful information around the area of research administration. Our goal is to post on (almost every) Tuesdays. If there is something you would like to see covered on *Tuesday Tips*, email: UAF-GCReATE@alaska.edu. For more Tips visit [OGCA website](#).

Types of Audit

All extramural funds awarded to the University are subject to audit, desk reviews and or inquiries. Sponsors generally reserve the right to audit the University's financial records and, in some cases, may audit the project's scientific records and data. The Office of Grants and Contracts Administration (OGCA) is responsible for the coordination all activities concerning external and internal audits of sponsored program expenditures and the resolution of audit exceptions. OGCA will periodically issue guidelines regarding special procedures applicable to sponsored programs.

Types of Audits

Single Audit (aka OMB Uniform Guidance Audit)

Annually, University of Alaska (UA) Systemwide goes through a review process called the Single Audit (or may be referred to as the Uniform Guidance Audit or previously commonly referred to as an "A-133 audit"). Per 2CFR200.501, if a US entity (not including For-profits) spends more than \$750,000 of federal funds in a given fiscal year, they must have a Single Audit completed by an independent auditor. UA audit is completed by an

independent/external auditor. The auditors are required to complete their work by March 31st of the year following our fiscal year, which ends June 30. For example, if they were auditing FY 2017, the audit report would be due by March 31st, 2018.

Every year, the independent/external auditor reviews clusters of federal funding to determine whether to designate them as “high risk” and whether they will audit that cluster. In years that the auditors select R&D, a sample of grant expenditures will be tested for compliance with the Uniform Guidance principles. They will also test each compliance requirement as stated in the [compliance supplement](#). Some of these requirements include Procurement and Suspension and Debarment, Period of Performance, Subrecipient Monitoring, and Reporting.

Sponsor Audits

Federal and non-federal sponsors may request audits of UAF, but the timing of these audits are unpredictable. Sponsor audits have included, but are not limited to, the National Science Foundation (NSF), Department of Defense (DOD) Army Audits, United Soybean Board, and Occupational Safety and Health Administration (OSHA) Audits.

- *Department of Energy - Sandia National Labs*

Once every three years, Sandia completes an audit of our Department of Energy (DOE) awards. They test a selection of expenditures and make sure we are following the contracts’ terms and conditions, including the applicable [Federal Acquisition Regulations](#).

- *Office of Inspector General Audits and Investigations*

Each federal agency has an Office of Inspector General (OIG) which is responsible for preventing fraud, waste, and abuse of federal funds. OIG may review a specific award, policy or procedure. For example, the NSF OIG conducted a Data Analytics audit, which reviewed all NSF expenditures for a three-year period. Also, the NSF OIG performed an Effort Reporting audit, which reviewed the charging of salaries and reporting of effort. OIG offices also investigate complaints or whistle-blower allegations of wrongdoing or misconduct involving federal awards.

Invoice Reviews and Desk Audits

Sponsors will sometimes do site visits as opposed to full audits. Often, these reviews will be done in advance of funding a proposal or providing continuation funding. The focus of a site visit is to verify that the University has the appropriate expertise, staffing, resources, and capacity to manage the award. The sponsor will send representatives to visit campus and

interview programmatic and administrative staff that are working on the award or awards. They may request documentation to review prior to their visit.

UA Internal Audit

UA Internal Audit reviews programs throughout campus and the other Universities. Every audit has a specific scope developed for the segment that they want to review. Some previous audits have examined Contracts, Subrecipient Monitoring and Closeout processes.

The [SW Office of Audit and Consulting Services](#) also provides a simple and anonymous way to report activities that may involve misconduct or violations of University policy. Additional information is available at <https://www.alaska.edu/audit/hotline/>.

For additional Information visit the [Office of Grants and Contracts Administration](#)