



# **Research Papers - An Auditor's Guide to Documentation Expectations for Sponsored Activities**



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# APPROPRIATE DOCUMENTATION IN RESEARCH

December 7, 2023

# Your Presenters



David Clark,  
Managing Director



Jackie Bernal,  
Manager

By the end of  
this  
presentation,  
you should...

1. Understand why compliance matters,
2. Understand how Internal Audit can help organizations prepare for external Audit and what can be learned from external resources, and
3. Be familiar with the supporting documentation required to support costs charged to federal awards

# Why Does Federal Research Compliance Matter?



# Characteristics of Federal Grants

- ▶ For all **federal grants**: There are requirements that attach (1) to the grant recipient, and (2) to the funds received from the Government.
  - **Recipient requirements**: Grant performance and administration; compliance with procurement standards, and standards for financial management systems
  - **Funding requirements**: Award budget; compliance with allowable/unallowable cost principles, by all parts of the organization that are or may become involved in grant performance; single audit
- ▶ Grantees must comply fully with **both** types of requirements.



# Federal Oversight

- ▶ Organizations that receive federal grant funds are subject to a variety of external oversight from sponsoring agencies and independent auditing firms.
- ▶ The results of such audits are published for public review and can provide valuable knowledge and insight into the common findings, concerns, and challenges for federal funding recipients.
- ▶ Audit findings can also result in the Federal awarding agency doing the following:
  - Temporarily withhold cash payments
  - Disallow all or part of the cost of the activity or action not in compliance
  - Suspend or terminate the Federal award
  - Initiate suspension or debarment proceedings
  - Withhold further Federal awards for the project or program
  - Take other remedies that may be legally available

## Grant audits can be performed by:

- ▶ Sponsoring Agency Program Staff
- ▶ *Sponsoring Agency Office of Inspector General (OIG)*
- ▶ *External Auditors (Single Audit)*
- ▶ Department of Justice or other elements of law enforcement



# The False Claims Act

- ▶ The False Claims Act (FCA or 31 U.S.C. § 3729) imposes liability on anyone who “knowingly” submits false claims for payment or false records to conceal, avoid, or decrease an obligation in an attempt to defraud the government
- ▶ Previously, an individual found guilty of making a false claim was liable to pay no less than \$5,000, but no more than \$10,000 per false claim, in addition to 3 times the amount of damages. Where a person who has violated the FCA reports the violation to the government under certain conditions, the FCA provides that the person shall be liable for not less than double damages
- ▶ As of December 13, 2021, the penalty range for false claims has been increased to between \$11,803 and \$23,607 to adjust for inflation

Department of Justice  
Office of Public Affairs

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FOR IMMEDIATE RELEASE Thursday, January 14, 2021

**Justice Department Recovers Over \$2.2 Billion from False Claims Act Cases in Fiscal Year 2020**

The Department of Justice obtained more than \$2.2 billion in settlements and judgments from civil cases involving fraud and false claims against the government in the fiscal year ending Sept. 30, 2020, Acting Assistant Attorney General Jeffrey Bossert Clark of the Department of Justice's Civil Division announced today. Recoveries since 1986, when Congress substantially strengthened the civil False Claims Act, now total more than \$64 billion.

Department of Justice  
Office of Public Affairs

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FOR IMMEDIATE RELEASE Monday, March 25, 2019

**Duke University Agrees to Pay U.S. \$112.5 Million to Settle False Claims Act Allegations Related to Scientific Research Misconduct**

Duke University has agreed to pay the government \$112.5 million to resolve allegations that it violated the False Claims Act by submitting applications and progress reports that contained falsified research on federal grants to the National Institutes of Health (NIH) and to the Environmental Protection Agency (EPA), the Justice Department announced today.

Do you plan to perform a research audit this year?

Yes

No



# What Can We Learn from OIG and Other Audits?



# What Can We Learn from External Resources?

- ▶ There is lots to be learned from sponsoring agency audits and websites. As an auditor, you should become familiar with:
  - OIG Annual Audit Plans,
  - Audit reports and results, and
  - Semiannual Reports.
- ▶ You should also stay informed of regulatory changes and review the annual OMB Compliance Supplement.
- ▶ You can find a wealth of information at the following locations:
  - USASpending.gov
  - Oversight.gov
  - PandemicOversight.gov
  - Agency OIG websites
  - OMB Office of Federal Financial Management
  - Federal Audit Clearinghouse

2 CFR PART 200, APPENDIX XI

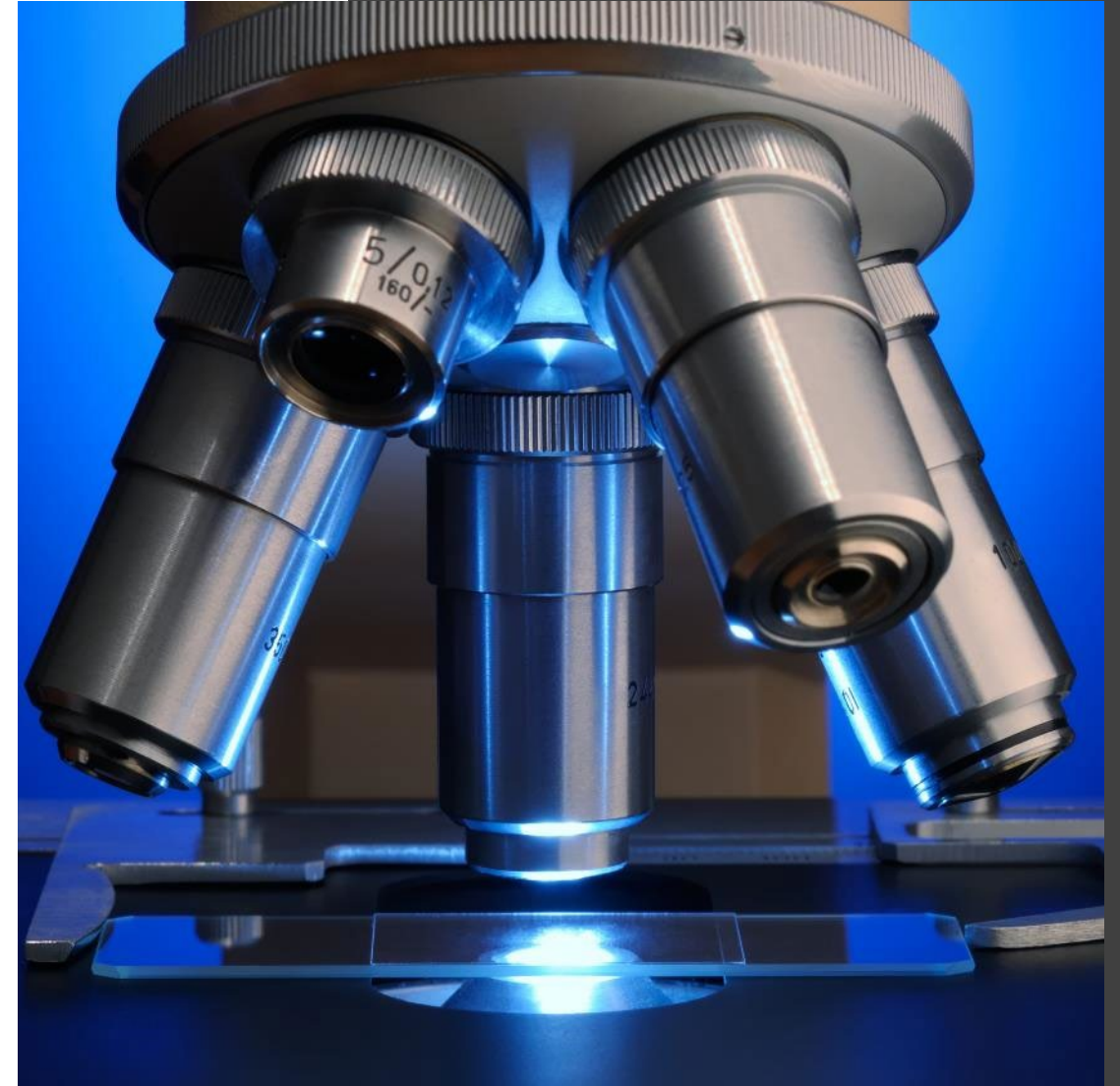
## COMPLIANCE SUPPLEMENT



April 2022  
EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

# Common OIG Audit Observations

- ▶ In a recent study of cost allowability audits by the NSF OIG, the main drivers of questioned costs were:
  - Expressly unallowable or unsupported costs;
  - Incorrect cost share;
  - Inappropriate indirect costs;
  - Inappropriately allocated expenses;
  - Salary and subaward costs; and
  - Purchases made near or after the award expiration.



# Determining Cost Allowability

Per the Uniform Guidance, all costs charged to federal grants must be:

1. Allowable
2. Allocable
3. Reasonable

Therefore, when performing a financial or cost allowability audit of federal grant activities, this is the criteria that must be used. But, how does one determine allowability, allocability, and reasonableness, you ask?

The answer is: DOCUMENTATION.



## 2 CFR 200.337: Access to Records

The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity must have the right of access to:

- ▶ Any documents, papers, or other records pertinent to the Federal award,
- ▶ The non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

The rights of access in this section are not limited to the required retention period but last as long as the records are retained.



## 300.334: Retention Requirements for Records

- ▶ Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report.
- ▶ No other record retention requirements may be imposed upon non-Federal entities.
- ▶ Exceptions to this requirement include if any litigation, claim, or audit is started before the expiration of the 3-year period.





# What types of research audits have you performed in the past?

Research administration

Grant compliance

Clinical trials

Subrecipient monitoring

None of the above



# Documenting Procurement Activity



## 200.320: Methods of Procurement

Purchase Amount	Purchase Mechanism
<\$10,000	Micro-purchases
Between \$10,000 and \$250,000	Small purchases
More than \$250,000	Formal Competition (Sealed bids or Competitive proposals)
N/A	Sole source

## 200.320: Methods of Procurement



### Micro Purchases

- ▶ Aggregate dollar amount of supplies or services does not exceed \$10,000
- ▶ Must distribute micro-purchases evenly among qualified supplies
- ▶ May be awarded without soliciting competitive quotes if the price is reasonable
- ▶ Noncompetitive contracts to consultants that are on retainer contracts



### Small Purchase Procedures

- ▶ Procedures are simple and informal for supplies and services (or other property) that do not exceed the Simplified Acquisition Threshold (\$250,000)
- ▶ If small purchase procedures are used, price or rate quotes must be obtained from an adequate number of qualified sources

# What Makes an Effective Procurement File?

## Procurement files should include:

- Request for Quotation (Market Research → Full and Open Competition)
- Cost / Price Analysis
- Negotiation Memorandum
- Suspension / Debarment check and certification from subrecipient
- Conflict of Interest evaluation
- Signature authority & reviews for procurements
- Maintaining up to date list of flow-downs to protect organizations audit rights



# Questions to Ask When Reviewing Procurement Activity

- Procurement files should tell the entire story.
- An effective and complete procurement file should answer the following questions:
  - What procurement method was used?
  - Why was the vendor or contractor selected?
  - What was the good or service needed for?
  - How is it allocable to the award?
  - Was the good or service included in the grant budget?
    - If not, was prior approval received?
  - Was the invoice actually paid? Provide evidence.
  - Were the goods and services received?
  - Were all required approvals received?
  - Were organizational internal controls adhered to?



# Documenting Travel Costs

Travel expenses and conference costs are often heavily scrutinized in the event of an audit. Therefore, it is important to appropriately document the costs incurred to prevent additional questions and/or questioned costs. Specific document expectations include:

- **Airfare**
  - Flight details
  - Reason(s) for any upgrades
  - Evidence of paid invoice
- **Meals**
  - Attendees
  - Itemized receipt
- **Mileage**
  - Map of the route taken to support the miles
  - Rate of reimbursement
- **Lodging**
  - Duration of stay compared to travel purpose/meetings
  - Cost analysis/reasonableness

# Documentation of Sponsor Communication(s)





## Award Documentation

- All funding opportunity announcements (FOA), proposals, grant agreements, budget justifications, and modifications should be maintained by grantees, is possible
  - On a day-to-day basis, and in the event of an audit, these are key to determining cost allowability
- Any and all communications with the sponsoring agency should also be maintained with the grant files.
- Such communications might be related to:
  - Budget revisions
  - Prior approvals for specific items of cost
  - Changes in scope



## 200.308: Revision of Budget and Program Plans

### Recipients must request prior approvals for the following:

- ▶ Change in the scope or the objective of the project or program (even if there is no associated [budget](#) revision requiring prior written approval).
- ▶ Change in a key person specified in the application or the [Federal award](#).
- ▶ A 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
- ▶ The transfer of funds [budgeted](#) for [participant support costs](#) to other categories of expense.
- ▶ The transferring or contracting out of any work under a [Federal award](#), including fixed amount [subawards](#) as described in [§ 200.333](#).
- ▶ Changes in the approved cost-sharing or matching provided by the [non-Federal entity](#).
- ▶ The need arises for additional Federal funds to complete the project.

# Effectively Documenting Budget Revisions

- A budget revision should be supported by the following documentation:
  - The original budget
  - Justification for the changes made
  - Any supporting documentation detailing the need for change (e.g., quotes or estimates, revised project timelines, etc.)
  - The updated budget
  - Any formal approvals received from the awarding agency
  - Correspondence relate to the budget revisions
- It is important to maintain version control and consistent naming conventions for budget updates, to make it clear what the most up to date, approved budget is.



If you've been involved in research audits in the past, what are some findings you've identified? Select all that apply.

Lack of supporting documentation

Expressly unallowable costs

Costs incurred outside of the period of performance

N/A or none of the above



# Documenting Cost Transfers





# Cost Transfers

- ▶ A cost transfer is an after-the-fact reallocation of a cost associated with a transaction to/from a contract or grant account.
- ▶ Although costs should always be charged to the correct project, cost transfers are sometimes necessary.
- ▶ Cost transfers should be prepared and submitted as soon as the need for the transfer is identified, but under most circumstances, no later than 90 days from the original transaction date.
  - A transfer after more than 90 days is generally considered a late cost transfer.
- ▶ We often recommend that organizations develop a cost transfer policy to govern the movement of costs to and from grants and to ensure the appropriate level of internal controls to support appropriate changes.

# Effectively Documenting Cost Transfers

- ▶ Similar to the documentation requirements for procurements, cost transfers should be supported by documentation that explains:
  - That the expense directly benefits the receiving project.
  - That the expense is allowable on the receiving project.
  - The reason the original expense was charged incorrectly.
  - That any systematic reasons which might cause this problem to be repeated have been addressed.
  - The reason for any delay in the timely processing of the transfer.



# Documenting Time & Effort





## 200.430: Compensation - Personal Services

- ▶ Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.
- ▶ Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:
  - Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities
  - Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable
  - Is determined and supported as provided in [paragraph \(i\)](#) of this section, when applicable



## 2 CFR 200.431: Compensation - Fringe Benefits



Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages.



Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans.



Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

# Why Are Compensation Costs So Important?

The largest budget item by far is salaries and wages



“

*Failure to maintain accurate time and effort reporting may result in overcharges to funding sources and, in certain circumstances, could subject an institution to civil or criminal fraud investigations.*

HHS OIG Draft Compliance Guidance,  
Nov. 28, 2005

”

# Documenting Compensation Costs

- ▶ Staff time on federally supported activities must be clearly documented to demonstrate your right to reimbursement from federal funds.
- ▶ Documentation should be created **CONTEMPORARNEOUSLY** and confirmed (or certified) **AFTER YOU DO THE WORK.**
- ▶ The U.S. Government wants assurances that it is not funding other activities of your organization.





Have you learned something new today?

Yes

Yes!

# What's Wrong with the Supporting Documentation?



# Hotel Receipt


To the right is the supporting documentation provided for a hotel stay. Why (if at all) is this insufficient?

**Jackie Bernal**

**From:** reservations@reservations.com  
**Sent:** Thursday, May 11, 2023 12:16 PM  
**To:** Jackie Bernal  
**Subject:** Your hotel room reservation is confirmed.

You don't often get email from reservations@reservations.com. [Learn why this is important](#)

**Attention:** This email was sent from someone outside of BDO USA. Always use caution when opening attachments or clicking links from unknown senders or when receiving unexpected emails.



**Congratulations Jacqueline, you are on your way! Your hotel room reservation at Hotel Grand Stark is confirmed.**

Your reservation details are below.

**Guest Details**  
Name: Jacqueline Bernal  
Contact Email: jbernal@bdo.com

**Reservation Details**  
Booking Status: CONFIRMED  
Reservation Number: R161465131  
Itinerary Number: 9135149569942  
Check-in Date: Sunday, May 21, 2023  
Check-out Date: Wednesday, May 24, 2023

**Hotel Details**  
Hotel Grand Stark  
509 Southeast Grand Avenue  
Portland Oregon 97214  
US

**Room Details**

Room 1 (Jacqueline Bernal):  
Room Type: Room, 1 King Bed, Accessible (The King ADA Roll-In Shower)  
Guests: 1 Adult(s), 0 Children

**Please note:** Preferences and special requests cannot be guaranteed. Special requests are subject to availability upon check-in and may incur additional charges.

**Payment Details**

Room Sub Total: USD \$475.00 (excluding taxes and fees)  
Taxes & Fees: USD \$161.71  
Sub Total: USD \$636.71  
Service Fee: USD \$35.63

**Total:** USD \$672.34 (including taxes and fees)

We have charged your credit card for the total amount of this reservation. All prices are displayed in USD. The charges to your credit card were made by Travelscape LLC & Reservations.com

By confirming your booking you have agreed to Reservations.com [Terms of Service](#).

**Hotel Cancellation Policy**  
Cancellations or changes made between 5/19/2023 3:00:00 PM and 5/21/2023 6:00:00 PM local hotel time, are subject to a hotel fee equal to 1 night(s) plus taxes and fees. The \$35.63 service fee from Reservations.com included in the total is non-refundable. The room rates listed are for double occupancy per room unless otherwise stated and exclude tax recovery charges and service fees. Any partial hotel stays is subject to be charged for the full reservations amount.

# Supplies Purchased

To the right is the supporting documentation provided an Amazon purchase of supplies. Why (if at all) is this support insufficient?

TemplateLAB

**RBS** Statement  
The Royal Bank of Scotland SELECT ACCOUNT

Account Number: 11111111  
Sort Code: 16-10-00  
BIC: RBOSGB2L  
IBAN: GB11RBOS 1610 0011 1111 11

MR TEST TESTER  
CURRENT ACCOUNT

Branch Details	Your Details	Period	22 Oct 2014 to 21 Dec 2014	
ANY BRACH	MR T TESTER	Previous Balance		£1803.90
ANY STREET	1 TEST STREET	Paid Out		£2,684.10
ANY TOWN	TEST TOWN	Paid In		£2,180.40
AN1 TWN	TE5 7ER	New Balance		£300.20

Date	Type	Description	Paid In	Paid Out	Balance
BRIGHT FORWARD					1803.90
22 Oct 2014	AUTOMATED PAY IN	650274051211-CHB		190.40	1803.9
22 Oct 2014	DIGITAL BANKING	CALL REF. NO. 3442, FROM A/C 22222222		140.00	1613.5
24 Oct 2014	Faster Payment	Amazon		132.30	1473.5
24 Oct 2014	BACS	Tebay Trading Co.		515.22	1341.2
25 Oct 2014	Faster Payment	Morrisons Petrol		80.00	825.98
25 Oct 2014	BACS	Business Loan	20,000.00		745.98



# Supplies Purchased

To the right is the supporting documentation provided for the purchase of supplies. Why (if at all) is this support insufficient?

**Date:** Saturday, 9 July 2011

**Quote Number:** 8

**To:** Parks Realestate  
32 Pine Rd  
North Smithville  
21423

**Reference:** REPAIR DOOR - REPLACE LOCK - GENERAL CLEANUP

REPLACE FRONT DOOR, REPLACE DOOR JAM, REPLACE AND FIT NEW LOCK AND DEAD BOLT  
REMOVAL OF RUBBISH, MOW LAWN AND ALSO TIDY UP GARDEN SPACES

Qty	Description	Unit Price	Totals
1	DOOR	105.00	105.00
1	LOCK AND DEADBOLT	75.00	75.00
1	PAINT DOOR AND JAM	65.00	65.00
4	LABOR FOR DOOR	45.00	180.00
1	REMOVE RUBBISH, MOW LAWN AND TIDY UP	85.00	85.00
Amount: \$			510.00
TAX \$			51.00
<b>Total Price this Quotation: \$</b>			<b>561.00</b>

## Meals

To the right is the itemized receipt for a meal purchased while on work-related travel to/from a conference. The conference took place between 12/10/18 and 12/13/18.

What (if anything) stands out when reviewing this receipt?

EST. ★ 2011

**BURRITO**  
— B A R —

AUTHENTIC MEXICAN JOINT  
900 KIRKWOOD AVE  
WEST HOLLYWOOD, CA

HOST: MAURA 12/14/2018  
ORDER: 391 11:43 AM

CHICKEN BURRITO	\$8.79
KIDS MEAL - MAKE OWN	\$4.99
LARGE DRINK	\$2.19
DOMESTIC BEER	\$4.99

SUBTOTAL: \$20.96  
TAX: \$1.15  
VISA 4932 #XXXXXXXXXX  
AUTHORIZE...  
BALANCE DUE \$22.11

LIKE US ON FACEBOOK TO GET  
SPECIAL OFFERS BY EMAIL

# Airfare

To the right is the documentation provide to support the cost of airfare for a conference. The airfare purchased is highlighted in red.

What (if at all) is this documentation insufficient?

Flight	Duration	Stops	CO2 Emissions	Price
11:58 PM - 6:00 PM* American PDX-DCA	15 hr 2 min	1 stop 9 hr 11 min ORD	267 kg CO <sub>2</sub> -7% emissions	\$1,131
11:58 PM - 10:29 PM* American PDX-DCA	19 hr 31 min	1 stop 13 hr 37 min ORD	267 kg CO <sub>2</sub> -7% emissions	\$1,131
12:05 PM - 9:14 AM* American PDX-DCA	18 hr 9 min	1 stop 11 hr 23 min DFW	306 kg CO <sub>2</sub> +7% emissions	\$1,151
12:06 PM - 7:15 AM* American PDX-DCA	16 hr 9 min	1 stop 9 hr 9 min PHX	304 kg CO <sub>2</sub> +6% emissions	\$1,178
12:05 PM - 11:00 PM American PDX-DCA	7 hr 55 min	1 stop 1 hr 4 min DFW	329 kg CO <sub>2</sub> +15% emissions	\$1,195
12:05 PM - 12:30 AM* American PDX-DCA	9 hr 25 min	1 stop 2 hr 41 min DFW	329 kg CO <sub>2</sub> +15% emissions	\$1,195
1:55 PM - 9:14 AM* American PDX-DCA	16 hr 19 min	1 stop 9 hr 33 min DFW	306 kg CO <sub>2</sub> +7% emissions	\$1,279
1:55 PM - 11:00 AM* American PDX-DCA	18 hr 5 min	1 stop 11 hr 16 min DFW	315 kg CO <sub>2</sub> +10% emissions	\$1,309
1:55 PM - 12:30 AM* American PDX-DCA	7 hr 35 min	1 stop 51 min DFW	329 kg CO <sub>2</sub> +15% emissions	\$1,353
1:55 PM - 12:25 PM* American PDX-DCA	19 hr 30 min	1 stop 12 hr 44 min DFW	306 kg CO <sub>2</sub> +7% emissions	\$1,398
3:33 PM - 7:15 AM* American - Operated by Skywest Airlines as Ameri... PDX-DCA	12 hr 42 min	1 stop 5 hr 35 min PHX	327 kg CO <sub>2</sub> +14% emissions	\$1,425
12:06 PM - 12:30 AM* American PDX-DCA	9 hr 24 min	2 stops PHX, DFW	395 kg CO <sub>2</sub> +38% emissions	\$1,453
8:00 PM - 7:47 AM* Alaska, American - Operated by Horizon Air as Ala... PDX-DCA	8 hr 47 min	2 stops SEA, IND	344 kg CO <sub>2</sub> +20% emissions	\$2,042
8:00 PM - 7:42 AM* Alaska, American - Operated by Horizon Air as Ala... PDX-DCA	8 hr 42 min	2 stops SEA, DTW	384 kg CO <sub>2</sub> +34% emissions	\$2,098

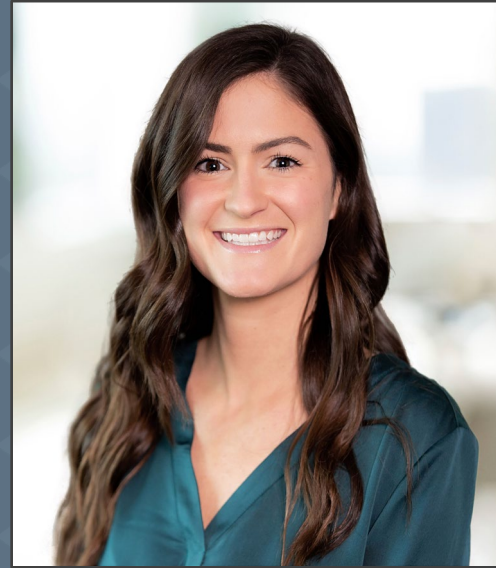
# Q&A



# Your Presenters



David Clark,  
Managing Director  
[dclark@bdo.com](mailto:dclark@bdo.com)



Jackie Bernal,  
Manager  
[jbernal@bdo.com](mailto:jbernal@bdo.com)

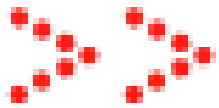


## Announcements

### Upcoming ACUA Webinars

Month	Date & Time	Presenter	Topic
January	1/25/24 1:00pm EST	Deloitte	Research/NSPM-33
February	2/22/24 1:00pm EST	Diligent	Fraud Affecting Universities in a Post-Covid/Hybrid World

See the ACUA website for more details: [www.ACUA.org](http://www.ACUA.org)

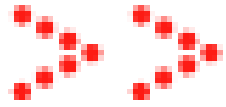


# New Kick Starter Available!

## Sports Camps

Download today in the members-only Audit Tools section of [www.ACUA.org](http://www.ACUA.org)





**Next Kick Starter Release is December 15<sup>th</sup>!**

## **Travel Expense Review**

Will be available in the members-only Audit Tools section of [www.ACUA.org](http://www.ACUA.org)







## CONNECT WITH US



Will be available in the members-only Audit Tools

Working on a new audit subject? Looking for some best practices or insights from other higher education institutions? Connect with your colleagues on Connect ACUA! **Connect.ACUA.org**

Share your knowledge with others: Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website? Reply to a post today!



### 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.

### 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.

### 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 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.

### Get Educated

- Take advantage of the several FREE webinars held throughout the year.
- Attend one of ACUA conferences:

**Audit Interactive  
AuditCon  
(Stay tuned)**

- Contact ACUA Faculty for training needs.



**Join us for  
our upcoming  
webinar.**

