

RECORD OF COMPLIANCE CONTROLS FOR COMMON AND SPECIFIC REQUIREMENTS

RISK MANAGEMENT CHECKLIST		
The following items address questions 4, 25, 28, 34, 53, 56 and 60		
<p>Federally required reports include only allowable activity, are supported by the organization's accounting records or performance records and are in accordance with program requirements.</p> <p>Financial Reports</p> <p>© What are the procedures used to ensure timely filing of reports?</p> <p>© What reports are the C&G department responsible for?</p> <p>© What procedures are in place to prevent reimbursement of disallowed costs?</p>	<p>C&G monitors the due dates for all grants/contracts and initiates the close-out process although it is the responsibility of the PI to ensure that the grant project is properly closed out. Contracts & Grants maintains a claim file and a Finals Due List notifying them of what reports are due and the deadline for completion of the reports. C&G sends an "Expiration Letter" to the department 30 days prior to the termination date of the award to ensure that the department is aware of the upcoming close. It is the responsibility of the PI to complete final program reports and the responsibility of C&G accounting to complete the final financial reports that are required. Auburn has monthly reports that show when reports are due.</p> <p>All financial reports including, but not limited to: the Financial Status Report, SF 269; the Request for Advance or Reimbursement, the SF 270; the Outlays Report and Reimbursement for Constr Programs, SF 271; the Federal Cash Transactions Report, or the SF 272.</p> <p>Employees in C&G accounting as well as departmental bookkeepers have knowledge of allowed and disallowed costs for the various Federal agencies. When a departmental bookkeeper receives an invoice, they perform a check to ensure that the expense is allowable by the Federal agency based on the terms of the award.</p> <p>As invoices are prepared in the C&G Accounting office, expense line items are compared to the budget for reasonableness. If expense items are not in line with the budget, further investigation is performed. (Questionable or expenditures deemed to be unallowable are left off the invoice.)</p> <p>Additionally, certain expense codes identified as typically indirect in nature or generally unallowable are reviewed. If expenses are recorded on the fund in these specific codes and the code is not listed as an exception and thereby "ok" on the budget, justification from the originating department is obtained. If the department fails to send justification or if the justification is determined to be insufficient, the expense passed to the sponsor for reimbursement. The expense will then be transferred off the sponsored fund and onto an unrestricted source.</p> <p>Further monitoring is performed monthly with Post Payment Review. Specific account codes identified as typically indirect in nature are reviewed for allowability. Justification is obtained from the originating department and evaluated by CGA. If the department fails to send justification or if the justification is determined to be inadequate, the expense is transferred off the sponsored fund and onto an unrestricted source. (See Post Payment Audit procedures attached for additional information.)</p>	

*Cross-reference to the workpapers where the tests of controls or compliance tests have been performed.

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<p>Performance Reports</p> <p>© Are revisions to budgets and program plans reviewed by someone who is aware of the government requirements? (Section .25)</p> <p>© Is there a tickler file or some other vehicle for determining program reports that are due?</p>	<p>Yes. The PIs and OSP performs this duty</p> <p>No. Auburn University places the responsibility of the timely filing of performance reports on the PI.</p>	

*Cross-reference to the workpapers where the tests of controls or compliance tests have been performed.