University of Connecticut Health Center

POLICY NUMBER 2002-26

February 25, 2002

POLICY: EXTERNAL AUDITS (RESEARCH/SPONSORED PROGRAMS)

PURPOSE:
To establish responsibility for the coordination of external audits of sponsored projects.

POLICY STATEMENT:

1. Requests from an outside agency to conduct an audit of a sponsored project must be directed, in writing, to the Associate Vice President of Fiscal Administration – Research.

2. The Associate Vice President of Fiscal Administration – Research will notify the Chief Financial Officer, the Office of Internal Audit, the Compliance Office, the responsible department administrator and Fiscal Officers for the Schools of Medicine and Dental Medicine, of an impending audit.

3. An entrance and exit conference will be a required part of the audit process.

4. During the audit, every effort must be made by the responsible departmental administrator and the Associate Vice President of Fiscal Administration – Research, in consultation with the Chief Financial Officer, to provide sufficient documentation and/or an adequate explanation to written requests for information, in order to preclude cost disallowances or other deficiency findings.

5. Cost disallowances cited in an audit report which cannot be refuted must be transferred immediately from the sponsored project account to the unrestricted operating account or another appropriate non-sponsored project account of the school.

Dan Upton (signed)	4/10/02
Chief Financial Officer	**Date**
Richard Berlin, MD (signed)	4/8/02
Associate Dean for Research/Planning & Coordination	**Date**
Peter Deckers, MD (signed)	4/10/02
Executive Vice President for Health Affairs	**Date**

Replaces: NEW POLICY