**Updated 03/2021**

How to Determine the Difference between a Monitoring Site Visit and an Audit

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| Monitoring Site Visit includes Invoice Reviews, Site/Monitoring Visits and Agency Reviews |
| * Invoice Reviews are requested by the sponsor’s Grants Management Official   + Focus on detailed backup for the selected invoice(s)   + Does not require any assistance from the RQA group other than consultation * Site Visit/Monitoring Visit/Agency Reviews are typically conducted by the sponsoring agency’s Grants Management &/or Programmatic Officials   + Review is on active awards   + Focus on financial and programmatic management of the active award   + Areas of focus include:     - Payment requests     - Reporting (financial and programmatic)     - Day-to-day management of the award     - Sponsor specific requirements/approvals     - University policy and procedures * Desk Reviews are typically conducted at the sponsoring agency by the Grants Management or Programmatic Officials. They will request backup documentation for transactions on the project (in full or for a specific timeframe). Information is normally reviewed at agencies location. Some Site Visits are done virtually similar to a Desk Review.   + On active awards   + Focus on financial and programmatic management of the active award   + Areas of focus include:     - Payment requests     - Reporting (financial and programmatic)     - Day-to-day management of the award     - Sponsor specific requirements/approvals     - University policy and procedures * **For the Monitoring Site Visits, use the Quick Reference Sheet at** [**https://www.purdue.edu/business/sps/doc/Monitoring\_Site\_Visit\_Guide.docx**](https://www.purdue.edu/business/sps/doc/Monitoring_Site_Visit_Guide.docx)   **to determine roles and responsibilities.** |
| Audits are an Official Financial Examination of Accounts, Typically Conducted by an Independent Body |
| * Audits are typically conducted by the Sponsoring Agency’s internal auditors, Office of Inspector General or external accounting firms.   + On expired awards   + Focus on financial/payroll transactions and University policy and procedures   + Areas of focus include:     - Sampling of financial/payroll transactions with focus on allowability, allocability and reasonableness     - University Internal controls     - Terms and conditions of award * **For Audits, the Quick Reference Sheet at** [**https://www.purdue.edu/business/sps/postaward/bs/Compliance/index.html**](https://www.purdue.edu/business/sps/postaward/bs/Compliance/index.html) **to determine roles and responsibilities.** |