Last Update 3-2021

External Audit Requests Guide

QUICK REFERENCE CARD

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| What should the SPS Post Award area and the Ag Field Office do when notified of an external audit? NOTE: If Business Management is initial contact, elevate to supervisor. |
| * Clarify what audit organization is requesting the audit.
* Obtain name of audit organization’s point of contact, phone number, email, mailing address, etc.
* Determine the scope of the audit.
* Clarify if the audit will be on campus or an off-site desk audit.
* Determine the timing of the audit.
* Do not send any documentation requested unless approved by the Senior Director of Sponsored Programs Services (SPS) or the assigned audit coordinator.
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| Who to notify? |
| * The Research Administration Manager or Administrator/Account Manager in the Ag Field Office that received the request should email a copy of the written request for information about the audit to the Director of Research Quality Assurance and copy the Senior Director of SPS. Also, as appropriate, copy the director for Post Award or Assistant Director for Financial Affairs – Ag Sponsored Research Programs.
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| Senior Director of Sponsored Program Services Actions |
| * Reviews the request and notifies the Director of Audits
* Approves documentation to be sent to auditor.
* Coordinates with Director of Audits official responses to audit findings.
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| RQA Coordinator Actions |
| * Contact audit requestor and clarify type of audit, scope, timing, documentation required, and any materials that need to be submitted in advance of arrival on campus.
* Schedule entrance conference for the morning of the day the auditor arrives on campus. Attendees may include: Senior Director of Sponsored Program Services, Director of Audits, Director for Post-Award or Assistant Director for Financial Affairs – Ag Sponsored Research Programs as appropriate, SPS/AG staff member who manages the award, Business Office Manager, Principal Investigator, and Coordinator of audit if not one of the individuals already identified. (Note: Depending on the scope of the audit, the list of attendees may be different.)
* Request expense transaction listing and payroll transaction listing for the award being audited from the Director for Information and Support Services.
* Reserve conference room in YONG for auditor’s visit or other location as appropriate.
* Determine if an “A” parking permit will be needed for auditor and obtain it from the SPS Administrative and Technical Staff secretary.
* Determine if internet access will be required by auditor and request information on how to use the AT&T WI-FI service brought to you by ITAP from the Director or Business Analyst for Information and Support Services.
* Coordinate the collection of documentation and responses to questions requested/asked by auditor.
* Explain university processes and procedures to auditor as needed.
* Keep Sponsored Program Services Senior Director and others updated on the progress of the audit and any issues that may have arisen.
* Schedule exit conference if necessary.
* Assist Senior Director of Sponsored Program Services and Director of Audits with responses to audit findings if requested.
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| Manager/Administrator who manages award being audited actions |
| * Notify Business Office Manager of the Responsible Cost Center for the Principal Investigator named on the award of the upcoming audit. Request Business Office Manager to notify Principal Investigator.
* Familiarize yourself with the award and any unique situations the project may have had and communicate those to the audit coordinator.
* Print current FSSR for grant and all sponsored programs.
* Verify F&A calculation for grant and all sponsored programs.
* Assist in collection of documentation requested by auditor and answer any questions related to the management of the award.
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| Business Office Actions |
| * Notify the Principal Investigator named on the award of the upcoming audit.
* Designate an individual with knowledge of program expenditures for answering questions that may arise during the audit.
* Arrange for the principal investigator or other individuals at the department or school level to be available for an interview, if so requested by the auditors.
* Assist in collection of documentation requested by auditor.
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| Useful Links |
| * Payroll Services <http://www.purdue.edu/business/payroll/>
* Travel Procedures <http://www.purdue.edu/business/travel/>
* Procurement Services <http://www.purdue.edu/business/procurement/>
* Managerial Accounting Services <http://www.purdue.edu/business/mas/>
* F & A Rate Agreement – West Lafayette <https://www.purdue.edu/business/sps/pdf/HHS_Indirect_Cost_Rate_Agreement_through_June_2021.pdf>
* SPS Handbook <http://www.purdue.edu/business/sps/pdf/Purdue_SPS_Handbook.pdf>
* Subrecipient Monitoring Guidelines and Processes <https://www.purdue.edu/business/sps/RQA/Subrecipient.html>
* Internal Controls Summary Grid <https://www.purdue.edu/business/sps/pdf/internall_controls_summary_grid.pdf>
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