



NCURATV 2009 Satellite Broadcast Workshop Series

Audits and the Audit Process

Program Schedule

January 13, 2009

11:30 am – 3:30 pm ET

Moderator

David Mayo, Director of Sponsored Research, California Institute of Technology

Panel

Denise Clark, Assistant Vice President for Research Administration and Advancement,
University of Maryland, College Park

Thomas Cooley, Chief Financial Officer and Director, Office of Budget, Finance and Award Management,
National Science Foundation

Lillie Ryans-Culclager, Director, Engineering Research Administration, School of Engineering,
Stanford University

Time EST	Segment Time	Main Topic	Key Issues	Supplemental Information
10:30	01:00	Test slate	Test Slate	
11:30	00:05	Welcome	Kathleen Larmett	
11:35	00:25	Overview	<ul style="list-style-type: none"> • Why there are audits? <ul style="list-style-type: none"> ○ Terms and Concepts • Types of Audits • Types of Investigations • Different Roles and Responsibilities 	<p>OMB Circular A-133 “Audits of States, Local Governments, and Non-Profit Organizations” http://www.whitehouse.gov/omb/circulars/a133/a133.html</p> <p>Federal Whistleblower Disclosures regulations http://www.osc.gov/wbdisc.htm</p> <p>Federal Audit Clearinghouse http://harvester.census.gov/sac</p> <p>List of Key Terms [can be found on NCURA-TV website; Marc – enter URL in place of brackets]</p>
12:00	00:45	Audit Process	<ul style="list-style-type: none"> • Audit Process <ul style="list-style-type: none"> ○ Audit Letter ○ Entrance Conference ○ Fieldwork ○ Draft Audit Report ○ Exit Conference ○ Final Audit Report ○ Corrective Action Plan/Compliance Plan ○ Follow-up 	<p>Audit Process at a Glance http://www.ncura.edu/content/misc/ncura_tv/audits0109/docs/AuditProcessataGlance.pdf</p>
12:45	00:30	Break for Lunch NCURA Upcoming Events		
1:15	00:05	Welcome Back	Kathleen Larmett	

1:20	00:35	Conduct of the Audit	<ul style="list-style-type: none"> • Conduct of the Audit <ul style="list-style-type: none"> ○ Sample Selection and Testing ○ Documenting Communications ○ Interviews ○ Questioned Costs 	<p>Tips for Interviewees</p> <p>http://www.ncura.edu/content/misc/ncura_tv/audits0109/docs/TipsforInterviewees.pdf</p>
1:55	00:25	Preparing for an Audit – Be Proactive	<ul style="list-style-type: none"> • Monitor External Resources <ul style="list-style-type: none"> ○ Changes to Federal Regulations ○ OIG Audit Sites • Review Internal Processes <ul style="list-style-type: none"> ○ Internal Controls Support ○ External Requirements ○ Previous Audits • Perform Risk Assessment • Records Retention and Disposition • Ongoing Education • Communication Plan 	<p>NSF OIG Audit Reports and Publications http://www.nsf.gov/oig/pubs.jsp</p> <p>NIH OIG Audit Reports and Publications http://www.oig.hhs.gov/publications/workplan.asp</p> <p><i>Summary of Audits, Settlements and Investigations Related to Sponsored Programs</i>, by Charlene Blevins, FIU http://www.ncura.edu/content/docs/AuditsSummary_CBlevins2008.doc</p> <p><i>Audit Survival Guide</i>, by Stanford University http://www.stanford.edu/dept/Internal-Audit/docs/guide/</p>
2:20	00:10	Break NCURA Upcoming Events		
2:30	00:05	Welcome Back	Kathleen Larmett	
2:35	00:25	Special Concerns	<ul style="list-style-type: none"> • Offices of Inspectors General • Being “Exceptional” • Whistle Blowers • Self Disclosing 	<p>Web Portal for U.S. Inspectors General http://www.ignet.gov</p>
3:00	00:25	Summary and Conclusions		<p>“Interaction with Auditors,” <i>Sponsored Research Administration: A Guide to Effective Strategies and Recommended Practices</i>, NCURA & AIS, 2006. http://www.ncura.edu/content/misc/ncura_tv/audits0109/docs/Interaction_with_Auditors.pdf</p>
3:25	00:05	Broadcast Wrap-up	Kathleen Larmett	
3:30	3:30	End		