

UCSD - Audit & Management Advisory Services

Department _____ - Internal Control Questionnaire

Subject: Contract & Grant Administration

Date:	
<u>OBJECTIVES</u>	
<p>The auditor will use the ICQ answers to assist in accomplishing the following objectives:</p> <p>To determine that the department's system of internal control is adequate and operating effectively to:</p>	
<ol style="list-style-type: none"> 1. Promote compliance with the following: <ul style="list-style-type: none"> o Federal Demonstration Project (FDP) general terms and conditions; o Cost principles set forth in OMB Circular A-21; o Provisions of OMB Circular A-110; o Federal award special terms and conditions; o State, local government and private award specific terms and conditions; o Applicable laws and regulations and University policies and procedures. 2. Prevent errors, irregularities and overspending of funds. 	

<u>ICO QUESTIONS</u>		YES	NO	N/A	COMMENTS
1	Describe the individual administrative staff duties, and level of experience related to the administration of extramural funds.				
2	Describe the department's training program and related procedures for ensuring that employees utilizing and administering extramural funds (Principal Investigators and their designees, Management Service Officers, Administrative Analysts, and Administrative Assistants) are knowledgeable of the following:				

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ICO QUESTIONS		YES	NO	N/A	COMMENTS
	A				
	B				
	C				
	D				
3	Does the department have access to the circulars, bulletins and manuals governing federal awards available on the web?				
	A				
4	Describe the department staffs' (including PIs and their assistants) perceptions of the Office of Contract and Grant Administration and the Office of Post Award Financial Services (OPAFS) as resources for consulting and coordinating extramural fund related activities, particularly where federal funds are involved.				
5	Describe the department's system for exchange of information and coordination of sponsored project financial and administrative activities between the administrative staff and the PIs, their designees and assistants.				
6	Describe the department's procedures for determining impending fund or sub-budget account overdrafts or any unusual items, taking corrective actions, and following up with proper authorizations.				

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7	Describe the department's procedures for fund status reporting to the PIs to apprise them of impending cost overruns or underutilized resources.				
8	Describe the department's procedures for identifying individual awards as FDP or FDP with special terms and conditions (NIH, ADAMHA, Air Force, etc), and Non-FDP.				
9	Describe the department's procedures for allocating costs benefiting more than one award that involves FDP, FDP with special requirements (NIH and ADAMHA), and Non-FDP.				
10	Does the department maintain informal records for monitoring Federal contracts and grants?				
A	If yes, what are the records?				
B	Who is responsible for maintaining the records?				
C	Does that person have other duties? If so, what other duties?				
11	Do principal investigators (PIs) have signature authority for their awards?				
12	Have PI's delegated signature authority to departmental personnel?				
A	If yes, what are those employees' positions?				
B	Do the PI's review and approve their work?				
C	If no, how does the department ensure that there is separation of duties?				
13	Does more than one faculty member charge costs to the same sponsored agreement?				
A	If yes, what is the criteria for verifying signature authority for all faculty members charging costs to sponsored agreements?				
14	Do PI's review the costs charged to their sponsored agreements by other faculty members?				
A	If yes, how often is this review performed?				

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15	What are the procedures to ensure a sponsored agreement does not exceed its budget?				
A	What happens if a sponsored agreement exceeds its budget?				
16	Are there cost transfers between non-Federal fund accounts and Federal fund accounts?				
A	If yes, do they involve Federal fund accounts with unexpended balances at or near expiration?				
17	Are interdepartmental cost transfers approved by PI of the award being charged?				
18	In the last 12 months have any Federal awards ended with a significant final balance? If so, what is done with the funds?				
19	Do cost transfers represent a significant portion of the costs associated with any Federal awards?				
20	Are there a significant number of cost transfers before the end or after the end of the award period?				
21	Have cost transfers from one Federal award to another Federal award resulted in the elimination of overdrafts?				
22	Have cost transfers resulted in the elimination of unexpended balances in Federal awards?				
23	Are cost transfers accompanied by an explanation of why the transfer is necessary and a certification of the correctness of the new charge?				
24	Do all cost transfers have supporting documentation, such as, invoices, purchase orders, service department recharge slips, travel voucher, etc?				
25	Does the documentation indicate how errors will be prevented in the future?				
26	Are there cost transfers made later than 120 days after the initial charge?				
A	If yes, who prepares the explanation for submitting the cost transfer later than 120				
27	Are costs transferred to new awards?				