



Dissemination of Audit Results Policy

Policy Number: 600-035
Effective Date: April 3, 2007
Last Updated: April 3, 2007
Issuing Authority: Vice President for Research and Compliance
Responsible Offices: Office of the Internal Auditor, Office of the Vice President for Research and Compliance

Purpose:

To ensure information related to audits, site visits, and/or other external evaluations are communicated to all relevant and appropriate parties at Howard University and all related entities, business units, subsidiaries and affiliated organizations including, but not limited to, Howard University Hospital (hereinafter referred to collectively as “Howard University”).

Policy:

Howard University must ensure that audits/site visits are appropriately managed and that the results of such audits/site visits are efficiently disseminated to the relevant personnel and Howard University administration. Any individual notified of the intent of a sponsor, or other external entity, to conduct an audit, site visit, or other evaluation related to one or more sponsored programs must contact the Office of the Vice President for Research and Compliance (OVPRC). The OVPRC notifies the Office of the Internal Auditor of the impending sponsor site/audit visit. The OVPRC coordinates all visit-related correspondence and site visits by the sponsor or outside entity.

Business Process Description:

Howard University’s financial and operational units are subject to audits/site visits of their sponsored program activities in accordance with OMB Circular A-133, federal regulations, and sponsor requirements. All audit requests and scheduled audits are reported to the OVPRC for coordination. The OVPRC notifies the Office of the Internal Auditor, the PI/PD, and any administrative units of the audit/site visit. OVPRC then coordinates closely with all parties throughout the preparation and the actual audit to ensure that all relevant materials and documents are obtained in a timely and efficient manner. In the event of a site visit by the sponsor or external entity, the OVPRC assigns to the appropriate personnel the responsibility of participating in the audit/site visit. Such a team should be comprised of representatives from Restricted Fund Accounting (or Grant/Contract Accounting once established by the university), Principal Investigators/Program Directors, and Research Administrators. All communication to the auditor or external entity is coordinated by the OVPRC.

All audit and site visit reports are directed to the OVPRC who coordinates the review of the reports with the Office of the Internal Auditor. The Office of the Internal Auditor reviews the reports and distributes to Howard University administration and personnel, as appropriate. In response to the audit report, the Vice President for Research and Compliance coordinates the implementation of corrective action or other follow-up measures. The Office of the Internal Auditor evaluates the results of any such implementation.

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Roles and Responsibilities:

Office of Vice President for Research and Compliance

- **Vice President for Research and Compliance (VPRC):** The VPRC facilitates and manages all sponsored program audits/site visits. The VPRC also coordinates the review of the audit/site visit results with the Office of the Internal Auditor who disseminates the results to the appropriate personnel. The VPRC coordinates the implementation of corrective action and/or follow-up measures.

Office of the Internal Auditor

- **Internal Auditor:** The Internal Auditor conducts internal audits of sponsored program departments to assess compliance with applicable rules, regulations, and Howard University policy as well as to verify that deficiencies are corrected from external audit report findings. Additionally, the Internal Auditor coordinates with the VPRC to review the results of external audits/site visits and distributes these results to the appropriate individuals and departments. The Internal Auditor works closely with the VPRC to evaluate the results of corrective action or follow-up measures from site visits and audit reports.

Forms and Links

- OVPRC Website: <http://ovprc.howard.edu>
- Office of the Internal Auditor <http://www.howard.edu/administration/internalauditor/default.htm>
- How to Request an Audit website
<http://www.howard.edu/administration/internalauditor/requestaudit.htm>