Realities of Audits

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Objectives

• Identify the sponsors currently conducting audits at UF.
• Recognize common red flags for auditors.
• Identify audit findings that result in payback and what can be done to prevent these situations.
Current Audits

- HHS
- NSF
- Sponsor/Award Specific
- State of FL Auditor General
- Internal Auditors
• Cost transfers
• Even dollar amounts
• Expenditures not budgeted
• Expenditures near the end of the award
• Computing devices
• Food (for human consumption)
• Additional compensation
Recent Audit Findings

• UC Santa Barbara- $6,293,000.00
  – Summer Salary
  – Undocumented cost share
  – Inappropriate cost transfers
  – Improper charging of indirect costs
  – Charging of unallowable costs

• FSU- $3,000,000.00
  – Clerical & administrative salaries
  – General use supplies as lab supplies
  – Office supplies & memberships
  – Effort
  – Computer purchases

• Cornell- $794,221.00
  – Mostly computer & computer related costs
• Coding of expenditures
• PCard fraud
• Advance payments to suppliers
• Summer pay
• Documentation for travel advance
• Tuition/scholarships
• Staff turnover
“It Depends”
http://www.compliance.ufl.edu/

- **Contracts & Grants**
  - 352-392-1235
- **Division of Sponsored Programs**
  - 352-392-3516
- **Office of Internal Audit**
  - 352-392-1391
- **UF Compliance Hotline (Confidential/Anonymous)**
  - 1-877-556-5356

Remember we are here to help!