

## **COLUMBIA UNIVERSITY POLICY ON FEDERAL AGENCY AND OTHER SPONSOR SITE VISITS, REVIEWS AND AUDITS**

*Effective Date: January 1, 2018*

### **Executive Summary**

Columbia University is subject to various types of audits and reviews related to its sponsored projects activities. Various federal, state and private agencies and organizations which provide support for University activities may request an audit, site visit or review (“review”) of a University unit or one of its programs or projects as stipulated in the relevant award agreement. These reviews are in addition to the federal government’s requirement for an annual compliance audit of federally sponsored projects, as per its Office of Management and Budget (OMB) 2 CFR 200, Uniform Guidance (UG) which is managed by the office of the Controller and Treasurer and represent a significant compliance risk for the University. Consistent with many of its compliance functions, the University had developed guidelines for notification of any site visits, reviews and audits of individual awards or programs that PIs and Administrators have been notified of. PIs and Administrators must notify their Senior Business Officer and the Offices of the Controller and Treasurer and Sponsored Projects Administration of review within five business days of receiving the notification from the sponsor to ensure the appropriate level of support can be provided relative to the notification.

### **Reason(s) for the Policy**

To provide guidance to Principal Investigators and others responsible for the administration of sponsored projects on the requirements for notifying University administration of a site visit, review or audit request from a sponsor.

### **Primary Guidance to Which this Policy Responds**

Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”)

### **Responsible University Office**

Office of the Controller

Office of Sponsored Projects Administration

### **Who is Governed by This Policy**

Faculty and Staff who are responsible for overseeing sponsored project activities (programmatic and financial)

### **Policy Text**

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(OMB) 2 CFR 200, Uniform Guidance (UG) which is managed by the office of the Vice President, Controller and Treasurer.

Consistent with many of its compliance functions, the University has a centralized process for managing sponsored project reviews. All reviews are managed by the Office of the Controller and Treasurer in close coordination with the project owning department, Sponsored Projects Administration, Sponsored Projects Finance and as necessary Office of General Counsel. Receipt of timely notification of audit and review notices is critical to ensuring sponsor requests can be effectively managed and, to the extent possible, compliance risk reduced.

PIs and their administrators as the primary contacts for individual awards are often the first to be notified of review by a sponsor and have a responsibility to notify University administration of the review. The following administrators must be made aware of the review:

- Senior Business Officer
- Office of the Controller
- Sponsored Projects Administration

Administration must be notified within five business days of receiving the notice of a review from the sponsor. Upon receipt of the notification, University administration will coordinate with the school and PI to determine the appropriate level of support needed to ensure the sponsor's request is addressed in a timely manner.

The PI and the respective school are ultimately responsible for the financial management of an award and will be held accountable for any audit findings as well as for the reimbursement of any disallowances of expenditures identified by the funding agency.

#### **Contacts**

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#### **Cross References to Related Policies**

None

#### **Web Address**

<http://policylibrary.columbia.edu/federal-agency-and-other-sponsor-site-visits-reviews-and-audits>

#### **Appendix**

None

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