**SHTM – Grant Audit Procedure**

*These are some general guidelines for grant audits in SHTM.*

1. **Schedule a Meeting:** Prior to the date of the audit, a planning meeting should be scheduled to include the following: everyone listed on the grant (research team), Assistant Dean for Finance and Administration in SHTM, Associate Dean for Research, and representatives from the Office of Sponsored Programs and Grants Management.
2. **Activities allowed or unallowed**: Ensure that all expenditures are aligned with allowable program activities as described in the proposal. Deviations from the proposal must be approved and documented in the performance progress report to the sponsor.
3. **Programmatic performance**:

The research team should prepare and disseminate their timeline for the grant, grant proposal/application, summary of events to date, and any program management, research compliance or fiscal challenges to all members attending the audit including:

Project timelines, deliverables and milestones.
 Program income and budgets.
 Performance progress reports

Sub-recipient activities.
 Status of unspent funds.
 Financial expenditures and budget narratives.

 Be prepared to speak to unanticipated outcomes.

1. **Sub-recipient monitoring**: If collaborators or subrecipients are included in the project, a summary of their activities and expenditures should be provided. The lead Principal Investigator at Stony Brook University is responsible and accountable for subrecipient data and performance.
2. **Audit Follow Up:** It is recommended that a “thank you” email be sent to the audit team acknowledging the questions or concerns raised during the site visit. Requests for clarification or additional documents should be provided to the sponsor prior to their departure (if possible) or within 24-48 hours.

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| **Grant Audit Checklist** |
| **Number** | **Requirements** | **Compliance** | **Comments** |
| **Preparing for Site Visit** |
| 1 | Develop Agenda |  |  |
| 2 | Develop Schedules |  |  |
| 3 | Arrange meeting location |  |  |
| 4 | Refreshments? Some representatives cannot accept meals/ etc… |  |  |
| **Program Management** |
| 5 | Program Name |  |  |
| 6 | Objectives |  |  |
| 7 | Outcomes to Date |  |  |
| 8 | Written Procedures |  |  |
| **Financial Management** |
| 9 | Procedures |  |  |
| 10 | Receipts/Purchase Orders |  |  |
| 11 | Cost Sharing/Matching |  |  |
| 12 | Equipment and Computers –Inventory/ Maintenance |  |  |
| 13 | Prior Approvals/Amendments |  |  |
| **Sub Award / Sub Contract Management** |
| 14 | Procurement Procedures |  |  |
| 15 | Written Procedures |  |  |
| 16 | Open Competition  |  |  |
| 17 | Bid Process |  |  |
| 18 | Award Process |  |  |
| **Personal Process** |
| 19 | Written HR Procedures |  |  |
| 20 | Hiring Policies  |  |  |
| 21 | Position Descriptions |  |  |
| 22 | Recruitment |  |  |
| 23 | Evaluation |  |  |
| 24 | Time Reporting |  |  |
| **Research Compliance** |
| 25 | Copy of CITI Training/ RCR Certificates |  |  |
| 26 | IRB Proposal Approved |  |  |
| 27 | Grant Application on File |  |  |