Audit Update

Presented by: Jo Dekkers/Sara Hajnassiri
RGUG meeting
22 Sept 15
Agenda

- RCUK FAP2015
  - Background information
  - What to expect
  - What you can do

- Internal Audit findings
  - British Heart Foundation
  - Royal Society

- Other audit related matters (EC)
RCUK Funding Assurance Programme

- Date of visit **23-25 November 2015**
- Expect to get formal notification two months before outlining the process
- Wellcome Trust to conduct the audit in parallel with the RCUK
Live Awards

Values (£m) of Awards with End Dates post 2014
Total £1.2bn
Test compliance with the terms and conditions across four “pillars” of assurance:

- Research Grants & Fellowships
- Doctoral Training funding
- Transparent Approach to Costing (TRAC)
- Non-Financial terms and conditions
FAP2015

- Will involve examining one of the pillars in details and a broad check on other pillars

- All live grants and all the grants that have been closed within the last six month (since Jan 15) will fall within the scope of this audit (around 1400 awards)

- The Questionnaires will be submitted prior to the audit

- A sample of the awards will be selected prior to the audit visit

- A subset of grants will be selected for spot check during the audit visit
FAP2015

Project Board Members:

- Jonathan Appleton (Finance Division; Chair)
- Felicity Webster (Finance Manager, School of the Biological Sciences)
- Rachael Padman (Director of Education, School of Physical Sciences)
- Howard Jones (Departmental Administrator, Chemistry)
- Peter Hedges (Research Office)
- Stephen Kent-Taylor (Research Accounting)
- Jo Dekkers (Research Office)
- Sara Hajnassiri (Research Office)
- Emma Rampton (Academic Secretary)
FAP2015

- Working Groups:
  - Grant/file Checking
  - Communication and Training
  - Doctoral Training Grants
  - Non-financial Assurance
Ensure records are accurate and up-to-date

Monitor expenditure charged against the grant cost code on a regular basis (including PI)

Monitor deviations of more than 10% or £20k

All valid expenditure should be accurately and completely recorded against the individual grant award cost centre

Expenditure should be accurately and completely recorded on a timely basis

Ensure procedures are all documented and shared (e.g. in a web drive)
West Cambridge: 5 Oct, 10:00, IFM Seminar Room 2

Mill Lane: 6 Oct, 14:00, Lecture Room 1

Clinical School: 7 Oct, 11:00, Herschel Smith Building, H139

DTG Workshop: TBC
Date of visit 23-25 November 2015
## Internal Audit feedback: BHF & RS

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<tr>
<th>Area</th>
<th>Note</th>
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<tr>
<td>Ethical approval</td>
<td>Maintain documentation on file</td>
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<tr>
<td>Application approval</td>
<td>Ensure all applications (including outlines and amendments) set up in BHF system receive the necessary approvals from the authorised signatories and document this</td>
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<tr>
<td>Documentation of T&amp;Cs</td>
<td>Copies of the agreed terms and conditions should be retained for each grant, including a full trail of changes where applied.</td>
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<td>Award expenditure</td>
<td>Ensure that expenditure is captured in a timely manner and reviewed on at least a monthly basis; Secondary approved by a delegated authority before being entered onto CUFS.</td>
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<td>Timeliness of grant acceptance</td>
<td>Ensure that award letters are timeously sent through to us to so we can provide formal acceptance within one month.</td>
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<tr>
<td>Grant application deadlines</td>
<td>Ensure applications (including outlines and amendments) are submitted to ROO timeously for approval</td>
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<td>Changes to staff named on awards</td>
<td>PIs need to inform admins but you can consider reviewing staff costs associated with grants on a monthly basis to identify if any staff changes have taken place.</td>
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<td>Administration of grants through e-GAP</td>
<td>Advise PIs to share access to the e-GAP system appropriately in relation to any protocol agreed with the Society, and in order to retain access to the information.</td>
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<td>Scientific reporting</td>
<td>Responsibility for reviewing submissions on Research Fish and other scientific and management reporting is with departments</td>
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EC audit related matters

- Facility charges
  - Evidence of request per RG number as opposed to PI

- University College fee
  - UCF has been accepted as an eligible cost on Marie Curie ITN fellowships for both FP7 and Horizon 2020 projects

- FP7 periodic reports - Single Submission & Rejection