

Audit Update

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

Research Operations

Agenda

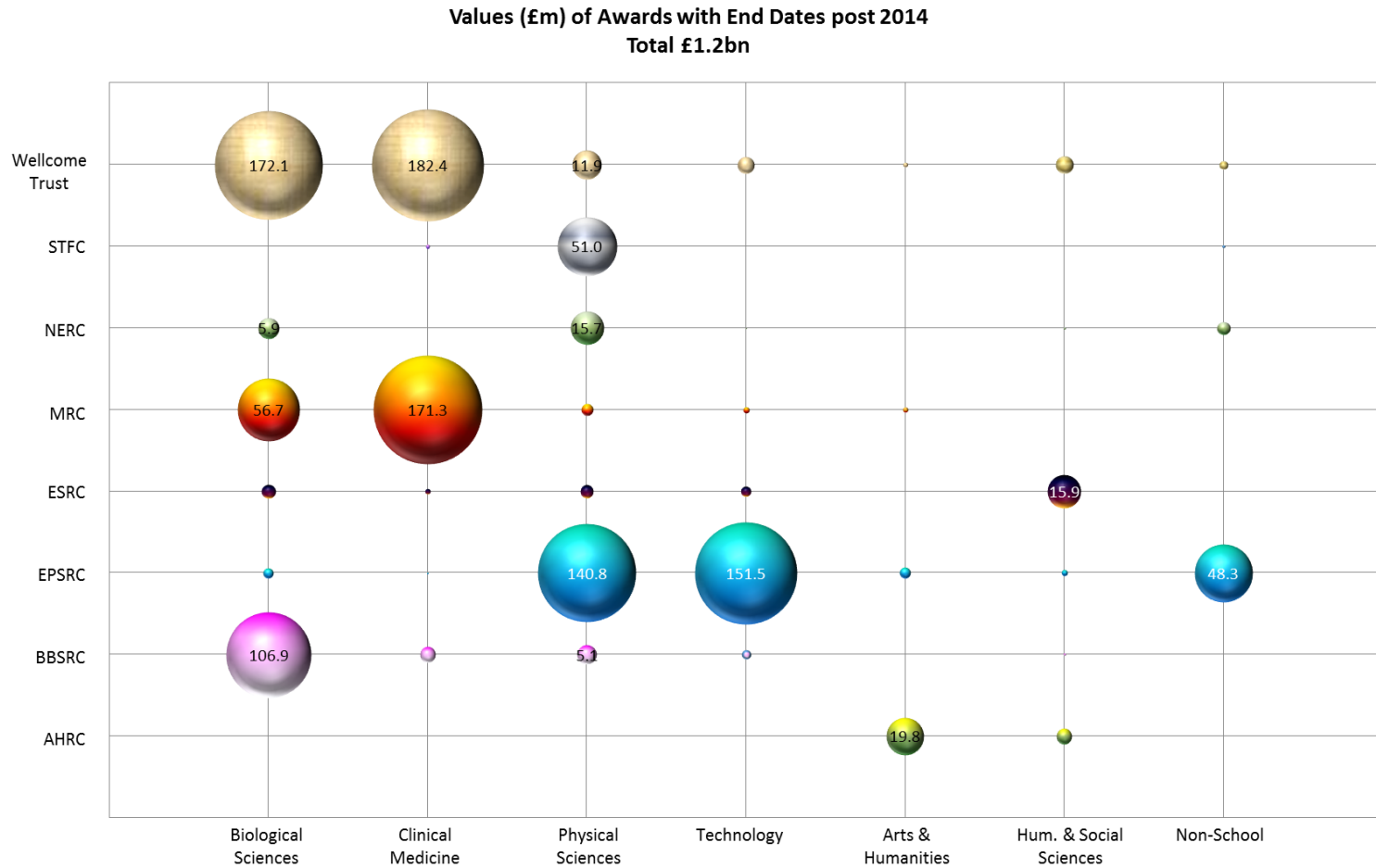
- RCUK FAP2015
 - ▶ *Background information*
 - ▶ *What to expect*
 - ▶ *What you can do*
- Internal Audit findings
 - ▶ *British Heart Foundation*
 - ▶ *Royal Society*
- *Other audit related matters (EC)*

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



- 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

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*

FAP2015

- 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 record on a timely basis
- Ensure procedures are all documented and shared (e.g in a web drive)

FAP2015

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

FAP2015

Date of visit **23-25 November 2015**



Internal Audit feedback: BHF & RS

Area	Note
Ethical approval	Maintain documentation on file
Application approval	Ensure all applications (including outlines and amendments) set up in BHF system receive the necessary approvals from the authorised signatories and document this
Documentation of T&Cs	Copies of the agreed terms and conditions should be retained for each grant, including a full trail of changes where applied.

Internal Audit feedback: BHF/RS

Area	Note
Award expenditure	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.
Timeliness of grant acceptance	Ensure that award letters are timeously sent through to us so we can provide formal acceptance within one month.
Grant application deadlines	Ensure applications (including outlines and amendments) are submitted to ROO timeously for approval

Internal Audit feedback: BHF/RS

Area	Note
Changes to staff named on awards	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.
Administration of grants through e-GAP	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.
Scientific reporting	Responsibility for reviewing submissions on Research Fish and other scientific and management reporting is with departments

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*

