

NECA 2013

# DATA ANALYTICS AND AUDIT UPDATE

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NEW YORK UNIVERSITY




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### Agenda

- HHS OIG Work Plan – FY 2013
- NSF DATA ANALYTICS
- AUDIT UPDATE
  - UNIVERSITY AUDITS, SETTLEMENTS AND INVESTIGATIONS

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### HHS OIG Work Plan FY 2013

- *National Institutes of Health*
  - *Colleges' and Universities' Compliance With Cost Principles*
  - *Review of Extra Service Compensation Payments Made by Educational Institutions*
  - *Inappropriate Salary Draws From Multiple Universities*
  - *Cost Sharing Claimed by Universities*
  - *Hurricane Sandy*

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### Cost Sharing Claimed by Universities

- How are universities meeting cost sharing requirements?

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### Reimbursable Audits and Requested Audit Services

- HHS OIG holds audit cognizance over all State governments and most major research colleges and universities.
- HHS OIG received reimbursement for audits that it performs on non-HHS funds.
- Audits may be requested by Congress, HHS, and other Federal organizations.
- Requested audit services include:
  - Recipient capability audits;
  - Contract and grant closeouts;
  - Indirect cost audits;
  - Bid proposal audits; and
  - Other reviews designed to provide specific information requested by management.

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### Presence of OIG in Educational Institutions

- **Direct cost reviews:**
  - *Unallowable direct costs.*
  - *Administrative costs normally treated as F&A costs that were charged directly.*
  - *Clerical salaries normally treated as F&A costs that were charged directly.*
  - *Extra service compensation for duties not specifically provided for in the sponsored agreement or approved in writing by the sponsoring agency.*
    - *Dollar values of findings were small*
    - *No plans to do any direct cost reviews unless HHS OIG gets a reimbursable request*

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**Audit Update** (costaccounting.org – Cheryl Blevens)

- *Qui Tam*
  - *Northwestern University*
    - *\$3 million settlement Qui tam*
  
- *F&A Costs as Direct Costs*
  - *Memberships*
  - *Administrative and Clerical Salaries*
  - *General Purpose Equipment and Supplies*
  - *Lab Supplies*
  
- *Salary*
  - *Administrative and Clerical*
  - *Extra Compensation*
  - *Effort Reporting versus Space Survey*
  
- *Service Center*
  - *Rates*
  
- *Subrecipient Monitoring*

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