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	PREPARED BY: Michele Wrapp	APPROVED BY: Sarah Kern
DOCUMENT TITLE: Job Aid – Audit Management	DEPARTMENT: OKED Operations – Research Operations	EFFECTIVE DATE: July 1, 2020

PURPOSE

The purpose of this job aid is to document the Audit Management process.

AUDIT MANAGEMENT PROCESSES

- [Notification to stakeholders of audit inquiry](#)
- [How to track key dates and meetings](#)
- [Identifying parties responsible for records](#)
- [How to request audit records from ASU stakeholders](#)
- [How to create and maintain audit log](#)
- [How to structure audit files](#)
- [Audit document format guidance](#)
- [How to review records submitted by responsible parties](#)
- [How to submit records to auditors](#)
- [How to track status of audit throughout process](#)
- [Accessing institution-wide audit documents](#)

NOTIFICATION TO STAKEHOLDERS OF AUDIT INQUIRY


TOOLS AND RESOURCES

- [FIN Manual](#) policy [FIN 205-01](#)
- [RSP Manual](#) policy [RSP 510-02](#)
- [Research Administration](#) ERA Portal
- [Notification of sponsored project audit.oft](#) email template

PROCESS

Notification of an audit can be received in multiple ways by multiple people within the institution.

Upon receipt of an audit notice, the recipient should immediately forward the notice to the Fiscal Compliance component of the Research Operations Fiscal Oversight Team (FOT) at researchaudit@asu.edu.

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The [Fiscal Oversight Team](#) serves as the audit liaison for all sponsored audit and review requests ([FIN 205-01](#) / [RSP 510-02](#)). Fiscal Oversight keeps stakeholders informed while seeking to facilitate timely, complete, precise, and appropriate responses from the most appropriate source for each audit inquiry, with the least disruption to ongoing operations.

For all audits it will be actively managing, the Fiscal Oversight Team should notify the Research Operations Executive Director, the Team Lead of the assigned Award Management Team (AMT), the award Principal Investigator and assigned Research Administrators (RA) in the Lead Unit. For inquiries which do not require FOT engagement, those actively managing the inquiries should keep key stakeholders apprised of related actions and status.

1. Open the [Notification of sponsored project audit.oft](#) email template.
2. Populate the data fields in the embedded table by reference to the ERA Awards module.
3. Send the notification email to the stakeholders listed in the above paragraph and save a copy in the audit file. Relevant stakeholder contacts can be found by reference to the award record in the ERA Awards module.

HOW TO TRACK KEY DATES AND MEETINGS

TOOLS AND RESOURCES


- MS Outlook

PROCESS

The [Fiscal Oversight Team](#) serves as the audit liaison for all sponsored audit and review requests and will respond to any requests for acknowledgement or scheduling communicated in the audit notice. The Assistant Director of the Fiscal Oversight Team serves as the official point-of-contact in the Sponsored Projects Audit Liaison role. The role of the Fiscal Compliance Team (FCT) Manager is to manage audits and site visits involving sponsored projects and to engage the support and advice of the liaison as needed to effectively respond to, and successfully close, audits and site visits.

External audits or reviews can be performed by a sponsor or by a contracted audit firm. Based on the audit scope, the engagement letter (received either by U.S. Mail or e-mail) will identify the specific award or group of awards being audited. Audit sample selections can be provided prior to the auditors' arrival or when they arrive onsite. Ordinarily the auditor will communicate a list of standard documents they want to review upon arrival or often, in advance of the audit date.

Research Operations central administrators, Unit administrators, Principal Investigators, Unit sponsored projects staff, ASU central administrative offices all have important responsibilities in responding to audit and site visit requests. The coordinating role of the FCT Manager is the key to efficient and responsive interactions with parties external to the University.

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Based on the timeline agreed to with the auditors, internal due dates will be set for receipt and collection of documents by FCT. It is important to ensure that internal due dates will allow sufficient time for FCT’s review of documents and follow-up that may be necessary. The need for meetings of internal stakeholders to plan for and comply with the audit request will be determined. These pre-audit meetings, if any, will be scheduled by the FCT.

Likewise, FCT should schedule and host meetings to be held during the course of the audit between auditors and key respondents. Entrance and exit conferences should be calendared as well.

Meeting invitees may include Research Operations staff and leadership, Research Advancement staff, Principal Investigator(s), Lead Unit leadership, and University central department staff.

FCT should reserve office space for the auditor to work in while on site and conference room space for the entrance and exit conferences. The Business Operations staff can assist in identifying available space if scheduling rooms proves to be a challenge.

Campus maps and parking instructions should be sent to the audit team prior to their arrival at ASU.


IDENTIFYING PARTIES RESPONSIBLE FOR RECORDS

TOOLS AND RESOURCES

- [Sponsored Projects Records Retention Schedule](#)
- [Research Administration](#) website
 - ERA Portal
 - [Who can help me?](#)
 - [Processes and Work Instructions](#)
 - [Standard Institutional Information](#)
- SharePoint
 - [Award Management Team](#) (AMT)
 - [Cash Management Team](#) (CMT)
- ACCTG folder at <\\cholla.rc.asu.edu\ke\PostAward> (request access from RTS if needed – must be signed in to VPN)
- [ASU Manuals](#)
- [Workday Financial Management System](#) (FMS)

PROCESS

The Fiscal Compliance Team (FCT) will respond to requests for acknowledgement or scheduling communicated in the audit notice. Upon receipt of a records request from the auditor, Fiscal Compliance will coordinate with AMT and RA stakeholders to identify the types of Arizona State University documents which are responsive to the records request. Responsible parties for each


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document type will be identified. Letting respondents know what is being asked for and guiding them through the audit process is part of the liaison role; as is providing the auditors with information on institution-wide practices, policies, systems and related topics. Retrieving award-specific documents and organizing them for submission to the auditor is the responsibility of the record custodian who originally created them.

Fiscal Compliance should also request that a point-of-contact for each key Research Operations team be named to respond in real-time to auditor requests on the day of the audit.

Generally speaking, these parties are responsible for these record types:

Record Type	Record Repository and Responsible Party Point-of-Contact
Proposal	FCT can retrieve from ERA Proposal module; assistance can be sought from Preaward Services or Lead Unit Research Advancement Administrator (RA)
Notice of Award	FCT can retrieve from ERA Award module; assistance can be sought from AMT
Award modifications	FCT can retrieve from ERA Award module; assistance can be sought from AMT
Sponsored research records (e.g. lab notebooks, research data, technical reports)	FCT should request from Principal Investigator and seek assistance as needed from Lead Unit RA
Financial transaction records	FCT can retrieve some records from Workday Financial Management System (FMS); other supporting documentation will be stored outside the FMS and should be provided by the Lead Unit RA or Unit Business Operations Manager or Specialist (BOM/BOS)
Invoices and financial reports	FCT can retrieve some records from SharePoint; assistance can be sought from AMT
Revenue records (e.g. receipts, Federal draw account records, revenue adjustments, collection activity records)	FCT can retrieve some records from Workday FMS, SharePoint and the ACCTG folder on the itfs1 server; assistance can be sought from CMT

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Record Type	Record Repository and Responsible Party Point-of-Contact
Policies and Procedures	FCT can retrieve policy documents from the ASU Manuals. FCT can retrieve Research Operations procedures documents from the Research Administration website. Assistance can be sought from the team or department responsible for the policy or procedure.
Standard institutional information (e.g. F&A rate agreement, system certifications and approvals, contact information, institutional identifying data)	FCT can retrieve some of this information from the Research Administration website. Assistance can be sought from Research Operations teams or central University administrators.

HOW TO REQUEST AUDIT RECORDS FROM ASU STAKEHOLDERS

TOOLS AND RESOURCES

- [Audit records request.oft](#) email template
- Audit document format guidance
- [Dropbox file request setup and access](#)

PROCESS


Audit requests for specific records created and retained both within and outside Research Operations (ROps) should be communicated in writing to those record custodians –

For records internal to ROps – Preaward Services, Award Management Team, Fiscal Oversight Team, ORIA; and

For records external to ROps – Unit Research Advancement staff, Unit Business Administrators, Principal Investigators, Project Personnel, Central Administrators (e.g. Financial Services, Student Business Services, Office of Planning & Budget, Recharge Centers).

In advance of sending records requests, the Fiscal Compliance Team should create a spreadsheet to list and assign audit sample numbers to the records requests from the auditors to facilitate tracking and audit management.

In addition to columns for the assigned audit sample numbers and record request description, the spreadsheet should include columns for sample status, due date tracking and related notes.

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Sample status	Description
Requested	Sample request has been sent to stakeholder
In progress	Partial receipt of documents from stakeholder
Received	All documents received from stakeholder
Submitted	Audit documents submitted to auditor
Closed	Sample status finalized; no additional documents required

The requests should be composed using the [Audit records request.oft](#) email template and should include a list of requested documents and information; instructions on how to format, label and organize documents and information; a Dropbox link for uploading of documents and information; and due dates for submission of documents and information. An FCT point-of-contact, including name, email and phone number, should be included.

When requesting records and information, be as specific as possible in describing the documents or information and use precise record titles and identifiers to facilitate accurate and timely responses.

Provide detailed instructions on how audit responses should be formatted and labeled to ensure that all documentation is provided to the auditors in a standardized format and provides consistent, clear and accurate information per Audit document format guidance.

[Create a Dropbox file request](#) and provide the link to parties so they can upload requested audit documents and information. Be sure to include a link to information on [how to access Dropbox and how to upload documents](#) if needed.


HOW TO CREATE AND MAINTAIN AUDIT LOG

TOOLS AND RESOURCES

- MS Excel

PROCESS

The sponsored projects audit liaison is responsible for creating an ongoing record of audit actions as they occur. This record allows the audit liaison to track and report on audit inquiries and resolutions both internally (to Knowledge Enterprise (KE); University Audit and Advisory Services (UAAS); Vice President for Finance and Deputy Treasurer) and externally (to Office of the Auditor General of the State of Arizona; and sponsor auditors). Additionally, maintaining an ongoing record of audit actions allows Research Operations to ensure that audit findings and internal controls deficiencies are identified and resolved satisfactorily.

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An MS Excel file workbook should be created with separate tabs for each Arizona State University fiscal year. Column headings on the spreadsheet should include –

- AUDIT AGENCY
- AWARD#/GRANT#
- DESCRIPTION
- AUDITOR CONTACT(S)
- ASU CONTACT(S)
- LEAD UNIT CODE and/or NAME
- PRINCIPAL INVESTIGATOR
- AUDIT START DATE
- AUDIT REPORT ISSUANCE DATE
- AUDIT COMPLETION DATE (all outstanding actions complete)
- STATUS (In progress, report issued, resolution complete)
- NOTES
- DATE SENT TO AUDITOR GENERAL (MM/DD/YYYY or N/A)
- RESOLUTION (describe post-audit actions, if any; e.g. repayment of funds, recording of accounting adjustments, report revisions)
- PENDING ACTIONS (describe longer-term required actions; e.g. training, policy changes, procedural changes)
- TOTAL QUESTIONED COSTS (dollar amount of questioned costs)

This log should be actively monitored and updated to ensure that required actions are executed in a timely manner by all stakeholders. Lagging actions should be escalated to the Research Operations Executive Director.

HOW TO STRUCTURE AUDIT FILES


TOOLS AND RESOURCES


- Dropbox cloud-based file sharing and collaboration folder storage tool
- Audit document format guidance


PROCESS







The Fiscal Compliance Team (FCT) should create audit folders according to the standard file structure for management of audit documentation defined below. The audit folders should be maintained within Dropbox which is currently the standard repository for audit documentation.

Within the Audit documents folder at the top level of the folder structure hierarchy, there should be a single Audit log workbook with a tab for each fiscal year. At this same folder level, there should be one documents folder for each fiscal year. Beneath the fiscal year folder level there should be additional folders in this nesting order –

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 Audit documents


 Audit log.xlsx

- 
 FY20xx
 -  Single audit
 - 
 Sponsor name
 -  Award #_Grant #

Note that the Award#_Grant# folder may end up being one or the other, but not necessarily both.

The nesting order of Dropbox folders for an individual audit should be as shown below, with the Award#_Grant# folder at the individual audit top level –

- 
 Award#_Grant#
 -  Audit report
 - 
 Audit resolution docs
 -  Audit adjs and jrnl's
 -  Audit sample docs
 -  Communications
 -  Other

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File naming conventions

Per Audit document format guidance, **audit sample docs** should be provided in PDF format and should conform to the following naming standard –

Sample# Sponsor award# (and/or) ASU award# (and/or) ASU account# Document ID (and/or) Document name

Email **communications** (.msg files) should be filed by subject line preceded with an email date prefix configured as YYMMDD.

Non-email **communication** files should be named with a date prefix configured as YYMMDD.

Audit finding filenames in the **Audit resolution docs** folder should begin with the audit sample # if the file is related to a single audit sample.

File sharing in Dropbox

The top-level Audit documents Dropbox folder should be shared with the Research Ops. Executive Director (Heather Clark) and the FOT AD (Sarah Kern), and anyone else they direct. Dropbox does not allow sharing of a folder that is within a shared folder. If a folder needs to be shared broadly in order to collect documents, per the “How to request audit records from ASU stakeholders” Job Aid, create a shared Documents folder (appropriately named) outside the Audit Documents shared folder. After all documents have been collected, unshare the Documents folder and move it under the appropriate audit folder within the Audit Documents folder.

AUDIT DOCUMENT FORMAT GUIDANCE

TOOLS AND RESOURCES


- MS Office
- Adobe Acrobat
- [Research Administration](#) website ERA Portal
- [Workday Financial Management System](#) (FMS)

PROCESS

Requests for records and information in response to audit inquiries should be specific and should use precise record titles and identifiers to facilitate accurate and timely responses.

If you are uncertain what records or information is needed, contact the requestor for clarification. This will expedite the process and mitigate the need for multiple requests and submissions.

Once it is clear what is being requested, review related documentation and extract the original supporting documentation that is responsive to the request without adding extraneous

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information. This will assist both the Fiscal Compliance Team (FCT) and the auditors in reviewing sample documentation and executing the audit efficiently.

Documents submitted to FCT should be in a PDF document file format. If the PDF includes spreadsheet data, also include the underlying MS Excel spreadsheet files separately in your submission to FCT. This will allow the audit liaison and auditors to analyze the spreadsheet data as needed. While there may be multiple PDF's created for a single audit sample, there should be a single PDF per financial transaction.

The request from FCT will provide an audit sample number. This number should be used in labeling the audit documents. The PDF file name should generally conform to the following standard with modifications as deemed appropriate:

Sample# Sponsor award# (and/or) ASU award# (and/or) ASU account# Document ID (and/or) Document name

File name component	Definition
Sample #	Sample identifier assigned by FCT
Sponsor award #	Award identifier assigned by sponsor – see NOA and ERA Awards module
ASU award #	Award identifier assigned by ASU – see ERA Awards module: AWD000xxxxx
ASU account #	Workday account identifier assigned by ASU – see ERA awards module: ACC000xxxxx or GRxxxxx
Document ID	Transaction ID assigned by Workday FMS or other system from which generated
Document name	Identifier of document type; e.g. <i>PI approval, Invoice, NOA, Mod, Subaward agreement, F&A rate agreement, Appointment letter, Effort report, ATF report, Payroll detail</i>


HOW TO REVIEW RECORDS SUBMITTED BY RESPONSIBLE PARTIES

TOOLS AND RESOURCES

- [Research Administration](#) processes and procedures
- [ASU policy and procedures manuals](#)
- [Sponsored projects records retention policy](#)

PROCESS

The Fiscal Compliance Team (FCT) under the supervision of the audit liaison has the responsibility to review and organize audit documents submitted by the responsible parties. The documents will be reviewed for relevance, readability, responsiveness, and completeness. Documents should be reviewed by the FCT audit liaison staff in the same manner in which the auditors are expected to review them.

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Any deficiencies should be communicated to the preparers with a request for revision. Any extraneous documents should be deleted. Only documents that are directly relevant and responsive to the audit inquiry should be submitted to the auditors. It is the responsibility of the record steward to ensure that submitted documents are responsive and conform to audit standards set by the audit liaison.

The audit liaison acts as the single point of contact between the institution and the auditors but is not responsible for retrieving or producing responsive documents. If recordkeeping standards are followed, providing responsive, well-organized audit documentation should not require significant effort beyond document retrieval and review by the responsible parties.

HOW TO SUBMIT RECORDS TO AUDITORS

TOOLS AND RESOURCES

- MS Outlook
- [Audit document submission.oft](#) email template
- Dropbox cloud-based file sharing and collaboration folder storage tool

PROCESS

Audit documents should be submitted using the methodology specified by the auditor (e.g. email attachment, Dropbox, Box, secure auditor portal). While Research Operations' preference is to submit audit documents in PDF format via Dropbox, some auditors prefer paper documentation. Be certain to ask the auditors' preference and accommodate it to the extent possible.


The [Audit document submission.oft](#) email template can be modified to reflect the submission methodology used.

Complete copies of all submitted documents and related communications with auditors should be filed in the Dropbox folders created to track audit activity per How to structure audit files.

HOW TO TRACK STATUS OF AUDIT THROUGHOUT PROCESS

TOOLS AND RESOURCES

- MS Excel
- Dropbox cloud-based file sharing and collaboration folder storage tool
- How to request audit records from ASU stakeholders
- How to create and maintain audit log
- How to structure audit files

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PROCESS

The Fiscal Compliance Team (FCT) is responsible for tracking the status of all audit actions, including external communications with auditors; internal communications with stakeholders; receipt, review and submission of audit sample documents; audit reports; and documents evidencing resolution of findings.

While the overall audit status will be maintained in the audit log described in How to create and maintain audit log, real-time detailed tracking is important for effective management of the audit liaison’s responsibilities. This tracking should be managed through timely updating of the spreadsheet described in How to request audit records from ASU stakeholders.

This detailed tracking should include status of the audit resolution process, both internal actions and external updates to auditors.

Internal – FCT is responsible for directing the recording of financial transactions required to achieve resolution of audit findings. Responsible parties should be directed to provide complete copies of all documentation evidencing achievement of audit resolution to FCT. Audit resolution documents should be filed in the Dropbox audit folders as described in How to structure audit files. Any changes to policies, procedures or business processes deemed necessary as a result of the audit outcome should be proposed by the Fiscal Oversight Team in conjunction with affected stakeholders. The Change Management Board is the appropriate forum for discussion and implementation of such changes.

External – FCT is responsible for providing documents evidencing achievement of audit resolution to the auditors.

ACCESSING INSTITUTION-WIDE AUDIT DOCUMENTS

TOOLS AND RESOURCES

- [Research Administration website](#)
- [Dropbox](#) access to Standard Audit Document Repository

PROCESS

A repository of institutional information commonly requested during audits and site visits has been created to facilitate consistency, accuracy and expediency in responses.

Much of this information is found on the Research Administration website. In those instances, a link to the webpage has been provided. For the remaining information, a link to the repository is provided.

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ASU charter	https://www.asu.edu/about/charter-mission-and-values	ASU_charter
ASU organizational chart	Embedded in CAFR: https://cfo.asu.edu/financial-reports	ASU_org_chart
ASU CFO organizational chart	Available at: https://cfo.asu.edu/business-finance-leadership	ASU_CFO_org_chart
Research Operations organizational chart	https://researchadmin.asu.edu/research-operations	ROps_org_chart
Single audit report	https://researchadmin.asu.edu/financial-accountability/single-audit	Single_audit_report
CAFR (Comprehensive Annual Financial Report)	https://cfo.asu.edu/financial-reports	ASU_CAFR
Tax-exempt status letter	https://www.asu.edu/fs/documents/ASU-tax-exempt-letter.pdf	ASU_tax-exempt_status_letter
Property Management Systems Analysis	https://researchadmin.asu.edu/sites/default/files/PMSA-Approval-Letter.pdf	ASU_PMSA
DS-2	https://researchadmin.asu.edu/sites/default/files/ASU-Cost-Accounting-Standards-Board-Disclosure-Statement-Form-DS-2.pdf	ASU_DS-2
NICRA (Negotiated Indirect Cost Rate Agreement)	https://researchadmin.asu.edu/sites/default/files/F-and-A-Rate-Agreement.pdf	ASU_NICRA

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Institutional information	Link	Audit document label
Representations & Certifications (Reps & Certs)	https://researchadmin.asu.edu/procedures/submit-and-negotiate/wi-sn-10#Representations-and-Certifications	ASU_Reps_Certs
Policy Manuals	https://www.asu.edu/aad/manuals/	ASU_Policy_Manuals
Historical ERE rates	https://researchadmin.asu.edu/salaries-wages-and-ere#Employee Related Expenses	ASU_historical_ERE_rates
Historical tuition remission rates	https://cfo.asu.edu/rata-tuition-remission-and-rates	ASU_historical_TR_rates
Record retention schedule	https://researchadmin.asu.edu/sites/default/files/Sponsored-Projects-Records-Retention-Schedule.pdf	ASU_record_retention
Historical F&A rates	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	ASU_historical_F_A_rates
Description of Workday Financial Management System (FMS)	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	Workday_FMS
Workday FMS ledger account list	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	Workday_FMS_ledger_accounts
Advantage FY2018 chart of accounts	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	Advantage_chart_of_accounts
Federal depository account information	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	Fed_Depository_account

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Institutional information	Link	Audit document label
Check signatory	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	ASU_check_signatory
Internal control FAQs	https://www.dropbox.com/home/Audit%20Management%20-%20Job%20Aids%20and%20Work%20Instructions/Standard%20Audit%20Document%20Repository	Internal Control FAQs.pdf and Internal Control FAQs.docx