



OFFICE OF THE CONTROLLER

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EIN 05-6000522

Summary Schedule of Prior Year Audit Findings

Reference Number 2006-1

Federal Agency: Various

CFDA Number: Various

Major Program: Research and Development Cluster

Summary of Finding:

Effort Certification

OMB Circular A-21 requires that the distribution of salaries and wages be based on payrolls documented in accordance with the generally accepted practices of the college or university, and that the distribution of staff time to appropriate grant activity be adequately documented on a contemporaneous basis in accordance with various prescribed options (effort reporting). We noted that the University did not have an effective procedure to generate effort certification reports for limited contract and non-student hourly employees.

Status:

The University monitors the distribution of salaries to the appropriate grants through its effort certification reports. In mid-December 2006, the University produced and distributed effort certification reports for the period January 1 through June 30, 2006 for those limited contract and non-student hourly employees. All effort was satisfactorily documented and approved on all of the questioned costs identified. The University has corrected this issue by developing new procedures to make sure that all effort certification reports are produced and returned in a timely manner.

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