

*Tuesday Tips* is a new outreach effort by OGCA. The idea behind *Tuesday Tips* is to convey tips, tricks and other helpful information around the area of research administration. Our goal is to post on (almost every) Tuesdays. If there is something you would like to see covered on *Tuesday Tips*, email: [UAF-GCReATE@alaska.edu](mailto:UAF-GCReATE@alaska.edu). For more Tips visit [OGCA website](#).

## Types of Audit

All extramural funds awarded to the University are subject to audit, desk reviews and or inquiries. Sponsors generally reserve the right to audit the University's financial records and, in some cases, may audit the project's scientific records and data. The Office of Grants and Contracts Administration (OGCA) is responsible for the coordination all activities concerning external and internal audits of sponsored program expenditures and the resolution of audit exceptions. OGCA will periodically issue guidelines regarding special procedures applicable to sponsored programs.

### Types of Audits

#### **Single Audit (aka OMB Uniform Guidance Audit)**

Annually, University of Alaska (UA) Systemwide goes through a review process called the Single Audit (or may be referred to as the Uniform Guidance Audit or previously commonly referred to as an "A-133 audit").

independent/external auditor. The auditors are required to complete their work by March 31st of the year following our fiscal year, which ends June 30. For example, if they were auditing FY 2017, the audit report would be due by March 31st, 2018.

Every year, the independent/external auditor reviews clusters of federal funding to determine whether to designate them as "high risk" and whether they will audit that cluster. In years that the auditors select R&D, a sample

interview programmatic and administrative staff that are working on the award or awards. They may request documentation to review prior to their visit.

## **UA Internal Audit**