

North Dakota State University

Policy Manual

SECTION 820

EXTERNAL AUDITS ON SPONSORED AGREEMENTS

All external audits of a financial nature dealing with specific sponsored agreements will be handled by the Office of Grant and Contract Accounting and the Accounting Office. If a Principal Investigator is contacted by a sponsoring agency about an audit, all questions should be directed to the Director of Grant and Contract Accounting. The Director of Grant and Contract Accounting will notify the Controller's Office of the dates the auditors will be on campus and the agreement which is being audited.

The Principal Investigator must be available to answer questions regarding the program's methods and accomplishments. The Principal Investigator may also be asked to assist the Office of Grant and Contract Accounting with responses to questions regarding Personal Activity Confirmations and specific costs charged to the sponsored agreement.

HISTORY:

New	July 1990
Amended	April 1992
Amended	June 1996
Amended	August 2007