Mount Sinai School of Medicine
Grant Compliance
Yale Audit By OIG

- OIG Disallowed $194,000 of $572,000 Subcontract to Yale from U. Mass
- Disallowed Expenses Did Not Comply with Federal Cost Principles
- Now Conducting Follow-up on Audit of 47 Grants Totaling $47 Million over past 10 years
- Three Categories of OIG Findings:
  - Effort Reporting – 2 unsigned Effort Reports Disallowed
  - Level of Effort – Charged vs. Committed Effort
  - Cost Allocation Methodologies
    - 29 cost transfers disallowed
    - Pre-award costs disallowed
    - Allocation of costs among closely related projects disallowed
Mount Sinai School of Medicine
Grant Compliance
Yale Audit By OIG  (Cont.)

- **Action Items:**
  - Ensure All Effort Reports Properly Completed and Returned to Sponsored Projects Accounting
  - Review Actual Effort Charged vs. Committed Effort
  - Ensure Documentation is Adequate That Justifies Cost Transfers
  - Review Allocation Methods for Costs Allocated to Closely Related Projects
Mount Sinai School of Medicine
Grant Compliance
Faculty Charged 100% to Sponsored Programs

- DHHS OIG Audit Disallowances for Faculty Effort Devoted to Proposal Preparation
- Risk: Faculty Who Charge 100% Effort to Sponsored Projects May Be Devoting Effort to Other Activities
  - Teaching
  - Patient Care
  - Proposal Writing
  - Administration
  - Committee Work
  - Named Investigator on Project with no Effort
- Note: Effort on Progress Reports for non-competing continuations may be charged to grants, but not proposals for competing grants.
- Action Item: Review actual effort for all Faculty charged 100% to Sponsored Project, Make any necessary adjustments.