UNIVERSITY OF WISCONSIN- MADISON

OFFICE OF RESEARCH AND SPONSORED PROGRAMS

PROTOCOL FOR EXTERNAL AUDITOR INTERACTION WITH UW

DURING AUDITS OF SPONSORED PROJECTS

The enclosed document is intended to establish general guidelines for any agency, individual or audit firm performing an audit or review related to sponsored projects at the University of Wisconsin-Madison (University). This protocol is intended to streamline the audit process, ensure that all appropriate individuals are involved from the outset of the audit/review, reduce the overall time associated with the process, and assure that any audit findings are based on correct information. If any procedures outlined below result in significant burden on behalf of any department being reviewed or on the external audit firm or agency, RSP will work with the department or auditor to modify this protocol as necessary.

- Requests for sponsored project audits should be made in advance to the Office of Research and Sponsored Programs (RSP). Advance arrangements ensure that the appropriate individuals are available to assist the auditors, relevant records are located and available, any interviews are scheduled to provide minimum disruption of departmental activities, and required facilities and services are available.

- The Associate Vice Chancellor for Research Administration or designated representative will schedule an entrance meeting with the auditing team. The University's audit team and key audit personnel will attend. The entrance meeting may be held by a teleconference if all affected parties agree. The auditors and University must be aware that the meeting and subsequent discussion is intended as an entrance conference.

- During the entrance conference, the University requests that the auditors provide the following information:
    - Scope of audit
    - Timing of the audit, including estimated start and completion dates
    - Deliverables and reports
    - Requesting agency or individual as applicable
    - Audit team personnel, including designation of an audit lead, contact information and work schedules of onsite visits
    - Processes to allow the University audit team the opportunity to review and comment on the deliverables and reports, including any draft findings and the final audit report

- The University audit team (lead) will provide information to the outside audit lead of its departmental audit support process during the entrance meeting for each audit. The UW lead will designate specific contact personnel for all functions within the organization. All questions and requests for information will be channeled through RSP.

- As appropriate, weekly status calls and/or meetings may be requested and scheduled.

- All auditor requests for information must be in writing, including the requested return date of the information. If the request for information is considered informal, the auditor may call the UW audit lead, or, if a departmental designee has been identified by the University, such designee, but the request must be followed up in writing. RSP will inform the auditors if the audit requests cannot be reasonably accommodated in the requested time and provide an estimated deliverable date.

- An RSP audit team member and appropriate campus personnel will accompany auditors on all visits with UW faculty, researchers, staff members and affected personnel. This includes walk through visits of any UW location outside of RSP's offices. The auditors will contact the UW audit team to facilitate all campus visits.

- Information requests made on-site may take more than one day, depending upon the information requested. The UW will make every reasonable effort to provide information in an efficient manner to auditors. The UW requests a minimum of 48 hours to respond to and provide large data and information files to on-site auditors.

- The auditors will be provided with an auditor room located at 21 N. Park Street, Madison WI.

- Potential findings shall be communicated to the University audit team or audit lead as soon as possible.

- University shall have a minimum of thirty days to prepare and offer rebuttal to any potential findings.

- The University audit team or audit lead shall be informed as soon as possible of any known changes in audit timelines, deadlines, change in scope, change in audit team personnel, contact information or other pertinent or important information.

- If any auditor experiences a delay, lack of responsiveness, or item of concern from UW personnel, the auditor shall inform the UW audit team of the issue immediately. The UW shall make every reasonable effort to assist in the resolution of the problem.

- Upon notification from the auditors that the onsite audit has been completed, RSP will schedule an exit conference. The exit conference may be held via telephone, teleconference or in person, as long as mutually agreed upon by all affected parties. The auditors and RSP will not introduce any new findings or information at the exit conference. As long as proper protocol is followed, all issues, findings, information, and concerns will have been provided and discussed prior to the exit interview.

- The auditors shall provide written documentation of potential findings to RSP. A mutually agreed upon response time shall be discussed during the exit interview or subsequent communication between auditors and UW.

- As an agency of the State of Wisconsin, RSP does not have the financial or staff resources to provide expansive materials for desk audits. The RSP office will accommodate on-site audits in lieu of desk audits.

If there are any questions related to the protocols outlined in this document, please contact RSP at 262-3822.

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