

Report on Research Compliance Volume 20, Number 11. October 26, 2023

RRC E-Alerts: October 12, 2023

By Theresa Defino

HHS OIG: Illinois State Complied With Spending, FCOI Requirements

Illinois State University managed NIH awards appropriately and complied with financial conflict of interest (FCOI) requirements, including disclosures and training, according to an audit by the HHS Office of Inspector General (OIG) posted online. “We reviewed 698 expenditures totaling \$1,234,300 that the University charged to 5 awards, and we determined that the costs complied with Federal and award requirements,” auditors said. In addition, the university “properly maintained training records and monitored disclosures of significant outside activity to meet FCOI requirements associated with the seven employees in our sample who had received NIH awards as Principal Investigator or Co-Principal Investigator.”

During the audit period—Oct. 1, 2016, through Sept. 31, 2019—there were 17 NIH awards and a total of \$2,387,677 costs claimed against them. Auditors “reviewed the University’s policies and procedures to determine whether the University had controls in place during our audit period to ensure allowability of costs in accordance with Federal award requirements during the audit period.” Specifically, they examined “time and effort reports for salaries and wages, fringe benefit calculations, in-state travel related costs, direct costs (including equipment, scientific and medical supplies), calculated indirect cost rates, and subrecipient subawards to other universities.” To address FCOI compliance, auditors “reviewed policies and procedures the University had in place during our audit period for ensuring that employees received adequate FCOI training and that outside interest disclosures were sufficiently monitored to meet FCOI requirements.” Because they made no findings of noncompliance or unallowability of costs, auditors issued no recommendations.

[Link to audit](#)

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)