

BROWN UNIVERSITY
Summary Schedule of Prior Year Findings

Report on Federal Awards in Accordance with
OMB Circular A-133 ID: 05-0258809

For the year ended June 30, 2004

Included below is a summary of all findings reported in the prior year as well as the current status.

03-1 Effort Certification – Research and Development

In a sample of effort certification reports, seven reports had been signed by an individual who did not have full knowledge of actual work performed; one award did not contain adequate documentation to support the report; and six reports were not signed within the time frame allotted by the University's policy.

Status:

Improved effort reporting procedures were put into place during fiscal year 2004. In addition, training initiatives have been implemented emphasizing the need for timely reporting and for certification by an individual with first hand knowledge for departmental staff.

03-2 Disclosure Statement – Research and Development

The report noted that the University's Cost Accounting Standard Disclosure Statement had not been updated for a change made to the equipment capitalization threshold during fiscal year 2003. Changes in accounting methods should result in amendment to the appropriate sections of the Disclosure Statement.

Status:

The amended sections were submitted to the HHS Division of Cost Allocation in June of 2004. The changes were acknowledged and approved in a transmittal letter from HHS, dated July 7, 2004.

03-3 Monitoring and Reporting Program Performance – Research and Development

In a sample of program reports, it was noted that for one report there was no documentation as to the submission date, and for another the report was submitted one month late.

Status:

The one report's missing submission date has been corrected and documented. The University continues to make progress in timely report submission, and no instances were noted in the most recent audit report.

