



JAN 14 2005

Office of Audit Services
Region I
John F. Kennedy Federal Building
Boston, MA 02203
(617) 565-2684

Report Number: A-01-04-01501

Mr. Laurence F. Mucciolo
Sr. Vice President, Administration and Finance
184 Richard Hall
Northeastern University
360 Huntington Avenue
Boston, Massachusetts 02115

Dear Mr. Mucciolo:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS) Office of Inspector General, Office of Audit Services' report entitled "Northeastern University DHHS Grant Costs CDC No. U17-CCU113278-03" for the period reviewed September 30, 1996 through March 31, 2000. A copy of this report will be forwarded to the action official noted below for his/her review and any action deemed necessary.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response would present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act (5 U.S.C. 552, as amended by Public Law 104-231), OIG, OAS reports issued to the department's grantees and contractors are made available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the department chooses to exercise. (See 45 CFR Part 5.)

To facilitate identification, please refer to Report Number A-01-04-01501 in all correspondence relating to this report.

Sincerely,

A handwritten signature in cursive script that reads "Michael J. Armstrong".

Michael J. Armstrong
Regional Inspector General
For Audit Services

Enclosures - as stated

Direct Reply to HHS Action Official:

Chief, Cost Advisory Activity
Procurement and Grants Office
Office of Program Support
Centers for Disease Control and Prevention
2920 Brandywine Road
Atlanta, Georgia 30341-5539

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**NORTHEASTERN UNIVERSITY
DHHS GRANT COSTS
CDC NO. U17-CCU113278-03**



**JANUARY 2005
A-01-04-01501**

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
at <http://oig.hhs.gov>

In accordance with the principles of the Freedom of Information Act (5 U.S.C. 552, as amended by Public Law 104-231), Office of Inspector General, Office of Audit Services reports are made available to members of the public to the extent the information is not subject to exemptions in the act. (See 45 CFR Part 5.)

OAS FINDINGS AND OPINIONS

The designation of financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed, as well as other conclusions and recommendations in this report, represent the findings and opinions of the HHS/OIG/OAS. Authorized officials of the HHS divisions will make final determination on these matters.



EXECUTIVE SUMMARY

BACKGROUND

The Centers for Disease Control and Prevention (CDC) awarded grant no. U17-CCU113278-03, entitled “Coordinated Community Response To Prevent Intimate Partner Violence,” to the Northeastern University School of Law (University). To prevent intimate partner violence, the primary prevention efforts focused on prevention through outreach and education. Secondary prevention efforts focused on early detection and intervention to break the cycle of abuse and reduce the likelihood of reoccurrence. The grant totaled \$2.3 million over a three-year period. The University worked on this grant from September 30, 1996 through March 31, 2000.

OBJECTIVE

Our objective was to determine whether the University claimed allowable, allocable, and reasonable costs under the terms of the grant and applicable Federal regulations.

SUMMARY OF FINDINGS

Our review disclosed that the University claimed \$194,890 in consultant and related indirect costs that were not adequately supported as required under Federal regulations for the period September 30, 1996 through March 31, 2000 (See Appendix A). We found that the University did not have adequate procedures in place for establishing consultant contracts.

In addition, we identified the following internal control weaknesses:

- the University awarded \$590,971 to subrecipients without adequate monitoring; and
- submitted untimely financial status reports (FSR) and could not reconcile variances, ranging from an overclaim of \$45,041 to an underclaim of \$70,515, between financial reports submitted to CDC and general ledger.

Without effective monitoring and reporting of accurate and timely results to CDC, there is less than adequate assurance that Federal funds are being properly accounted for. We found that the University did not have adequate procedures in place to (i) monitor subrecipient use of Federal funds, (ii) report accurate, current, and complete financial results of Federally sponsored research, and (iii) ensure that financial reports submitted to CDC reconcile with accounting records.

RECOMMENDATIONS

We recommend that the University:

- obtain consultant agreements for all consultants working on Federal grants and monitor consultant activity by requiring activity reports, PI certifications, and invoices;

- refund \$194,971 to CDC for unsupported consultant costs;
- revise its subrecipient monitoring procedures to ensure that subrecipients have met audit requirements and costs claimed comply with Federal requirements and subcontract terms and conditions; and
- improve procedures to ensure it's financial management system can provide for accurate, current, and complete reporting of the financial results of each Federally sponsored project and timely filing of FSRs.

AUDITEE COMMENTS AND OIG RESPONSE

Consultant Costs

The University stated that it was in compliance with Federal guidelines for supporting consultant costs and provided additional information to support amounts claimed. The University also referred to Federal requirements for maintaining records three years after the final submission of its FSR to CDC, claiming that only \$16,319 of the \$129,964 required supporting documents.

Our analysis of the additional documentation noted that it supports costs claimed by the subrecipient, not costs associated with the eight consultants agreements we reviewed. In regards to the three-year Federal requirements for maintaining records, the rights of access must not be limited to the required retention period but shall last as long as records are maintained. At the time of grant selection, we established that the University maintained records for costs claimed for the grant period. Furthermore, the University provided documentation for salaries and wages, subrecipients, purchases and financial records for the entire grant period. Finally, the latest FSR for year two of the grant was dated September 30, 2003 and not June 29, 1999 as indicated in the University's comments, falling well within the three-year retention period.

Monitoring Subrecipient Costs

The University emphasized that its current procedures to monitor subrecipients include but are not limited to reviewing the A-133 audit of all subrecipients that file, and it created a new full-time position to monitor subrecipients on April 2, 1999.

While the University has taken corrective action in monitoring subrecipients, improvements need to be made in obtain A-133 reports from subrecipients that do not file and perform alternative steps for the subrecipients not required to perform an A-133 audit.

Reporting Accurate and Timely Financial Reports

The University agreed to take corrective action to ensure the reporting of accurate and timely financial reports.

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INTRODUCTION

BACKGROUND

The Centers for Disease Control and Prevention (CDC) awarded grant no. U17-CCU113278-03, entitled “Coordinated Community Response To Prevent Intimate Partner Violence,” to the Northeastern University School of Law (University). To prevent intimate partner violence, the primary prevention efforts focused on prevention through outreach and education. Secondary prevention efforts focused on early detection and intervention to break the cycle of abuse and reduce the likelihood of reoccurrence. The grant totaled \$2.3 million over a three-year period. The University worked on this grant from September 30, 1996 through March 31, 2000.

OBJECTIVE, SCOPE AND METHODOLOGY

Objective

Our objective was to determine whether the University claimed allowable, allocable, and reasonable costs under the terms of the grant and applicable Federal regulations.

Scope

Our review covered the period September 30, 1996 through March 31, 2000. We limited our review of internal controls to the processes used by the University to claim related costs for Federal reimbursement.

Methodology

We used applicable Federal regulations and University policies and procedures to determine if amounts claimed met reimbursement requirements. In addition, we obtained supporting expense reports, payroll journals, personnel records and supporting documents to perform audit tests of various cost categories.

During our review we:

- reviewed grant and budget award documents for pertinent terms and conditions;
- reconciled costs claimed by the University to support accounting records;
- reviewed effort reporting procedures and tracing direct labor and other direct costs (i.e., materials, supplies, equipment and travel expenses) to source documents;
- verified that the University applied overhead and fringe benefit rates approved by the HHS Division of Cost Allocation;
- evaluated the University’s policies and procedures on consulting costs; and

- evaluated the University's subrecipient monitoring procedures.

We performed our fieldwork between March 2004 and August 2004 at Northeastern University in Boston, Massachusetts. We issued our draft report to the University on October 8, 2004. On November 22, 2004, the University provided us with their comments. (See Appendix B).

We conducted our review in accordance with generally accepted government auditing standards.

FINDINGS AND RECOMMENDATIONS

Our review disclosed that the University claimed \$194,890 in consultant and related indirect costs that were not adequately supported as required by Federal regulations for the period from September 30, 1996 through March 31, 2000 (See Appendix A). We found that the University did not have adequate procedures in place for establishing consultant contracts.

In addition, we identified the following internal control weaknesses:

- the University awarded \$590,971 to subrecipients without adequate monitoring; and
- submitted untimely financial status reports (FSR) and could not reconcile variances, ranging from an overclaim of \$45,041 to an underclaim of \$70,515, between financial reports submitted to CDC and general ledger.

Without effective monitoring and reporting of accurate and timely results to CDC, there is less than adequate assurance that Federal funds are being properly accounted for. We found that the University did not have adequate procedures in place to (i) monitor subrecipient use of Federal funds, (ii) report accurate, current, and complete financial results to Federally sponsored research, and (iii) ensure that financial reports submitted to CDC reconcile with accounting records.

CONSULTANT COSTS

Federal Criteria

Office of Management and Budget Circular (OMB) A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, Subpart C, Post Award Requirements, Financial and Program Management, Section 21 (b), requires that recipients' financial management systems shall provide for written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

PHS policy states that recipients are expected to have policies governing their use of consultants and are expected to justify using consultants instead of salaried employees. Under discretionary grants, prior approval from the PHS awarding office is required if the use of consultants constitutes a transfer of substantive programmatic work. Consultation services must be documented by:

- an invoice and a written copy of the consultant's written report;
- the nature of the services rendered and their relevance to the grant supported activities;
- the period of service;

- the basis for calculating the fee paid, e.g., rate per day or hour worked or rate per unit of service rendered; and
- the amount paid.

CDC grant provisions limit consultant charges to a maximum of \$500 per day.

University Criteria

The University's Guide for Principal Investigators, *Managing Your Award*, states that the Office of Sponsored Research will initiate consultant agreements required under grant awards. These procedures further specify that consultants cannot be University employees and they may not be spouses or other family members.

The University's standard independent consultant agreement must be completed and accepted by all parties prior to delivery of services by consultants. As part of this agreement, the principal investigator (PI) certifies that:

- the services are essential and cannot be provided by persons receiving salary on the grant;
- a selection process was employed to secure the most qualified person available;
- the charge is appropriate; and
- an activity report with a description of services rendered and the results of those services is to be completed by the consultant and attached to the voucher for payment along with other pertinent support documentation.

Condition

The University could not provide adequate support for any of the consulting charges totaling \$129,964.

We originally tested the two months with the highest consultant costs totaling \$32,333 and could not determine whether the University:

- only charged the grant for relevant services;
- paid the consultants in accordance with the consultant agreements with evidence of work performed;
- properly certified that no conflict of interest existed;
- justified the lack of competitive bids, and the need for consultant services; and
- demonstrated that its employees could not perform the services.

We expanded our review to all eight existing consultant agreements on file for the grant. Our analysis of the eight consultant agreements noted that the University:

- executed five agreements after the consultant started to provide services. Three of these agreements were executed after the performance period ended and two other agreements were executed after the consultant started to provide services. Three of the five agreements provided for a total of \$31,500 in consultant services. The remaining two agreements did not specify an amount. One of the five agreements did not include information to determine if the \$500 rate per day had been exceeded;
- did not obtain the required approvals for all eight agreements;
- did not provide activity reports for any of the eight agreements;
- did not follow up with the PI for four uncertified agreements;
- did not identify who the consultant should report to for five agreements; and
- did not include a statement of work nor identify a period of performance for one agreement totaling \$1,250.

Effect

The absence of required consulting agreements and activity reports prevented us from determining whether costs claimed were allowable, reasonable allocable and in compliance with terms and conditions of the grant. As a result, we questioned \$129,964 in direct consultant costs and an additional \$64,926 in related indirect costs claimed by the University.

Cause

The University did not have adequate procedures to authorize, monitor, and claim consultant costs.

Recommendations

We recommend that the University:

- obtain consultant agreements for all consultants working on Federal grants. The agreements should include:
 - all proper authorizations,
 - a statement of work,
 - the performance period,
 - the individual consultant should report to, and
 - required information supporting the daily rate charged;

- monitor consultant activity by requiring activity reports, PI certifications, and invoices; and
- refund \$194,890 (\$129,964 + \$64,926) to CDC.

Auditee Comments

The University stated that it was in compliance with Federal guidelines for supporting consultant costs and that all times there was appropriate oversight of the Federal funds. The University added that it had adequate procedures to authorize, monitor, and claim consultant costs, and invoices authorized by the PI provided sufficient detail to support the nature of the services rendered, the period of service, the basis for the fee calculation and support for the amount paid.

The University referred to Federal requirements for record retention, requiring the maintenance of records three years after each annual financial submission to the CDC. Because the three-year period expired for financial status reports for the 1998 and 1999 cost reports, the University believes that it was only required to support \$16,319 of the \$129,964 with source documents.

OIG Response

Federal regulations expect recipients to justify using consultants and document services provided. University procedures require consultant agreements certifying that the services are essential and cannot be provided by an employee, the most qualified person was hired, the charge was appropriate, and an activity report with a description of the services rendered and the results of those services was attached to the invoice for payment.

The University subsequently provided one invoice totaling \$51,668.38 (dated November 2, 1998), three undated and unsigned "Appendum to Invoice: Description of Services Provided," and a description of the grant by the PI (dated November 18, 2004). Our review of the invoice and addendum noted that it supports costs claimed by the subrecipient, not costs associated with the eight consultants agreements we reviewed. The PI's narrative describes the nature of grant work and provides some insight into the activities for seven consultants. However, the document was prepared four years after the grant ended, and was prepared by a University official instead of the consultant as required by PHS policy and University procedures. Documentation provided by a third party is a more reliable internal control than documentation prepared by less independent sources.

In regards to the three-year Federal requirement for maintaining records, the rights of access must not be limited to the required retention period but shall last as long as records are maintained. At the time of grant selection, we established that the University maintained records for the costs claimed for the period reviewed (September 30, 1996 through March 31, 2000). Furthermore, the University provided documentation for salaries and wages, subrecipients, financial records (e.g., grant and budget awards, general and subsidiary ledgers), and purchase records for the entire grant period. Finally, the latest FSR for year two of the grant was dated September 30, 2003 and not June 29, 1999 as indicated in the University's comments to our report. The September 2003 date falls well within the three-year retention period.

We contend that the University should refund \$129,964 in unsupported consultant charges and improve related procedures.

INTERNAL CONTROL WEAKNESSES

MONITORING SUBRECIPIENT COSTS

Criteria

Office of Management and Budget Circular (OMB) A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, Subpart C, Post Award Requirements - Reports and Records, Section 51, Monitoring and reporting program performance, states that recipients are responsible for managing and monitoring each project, program, sub award, function or activity supported by the award. *Recipients shall monitor subawards to ensure subrecipients have met the audit requirements in compliance with OMB A-133.*

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit organizations, requires that non-Federal entities that expend \$300,000 or more in Federal awards for a fiscal year shall have a single audit conducted. *For those entities with less than \$300,000, pass-through entities shall monitor subrecipient use of Federal awards through site visits, limited scope audits, or other means.* Pass-through entities should consider risk factors in developing cost effective monitoring procedures that consider relative size, complexity, and other unusual circumstances.

Condition

The University awarded \$590,971 to subrecipients, but did not:

- obtain and review the A-133 reports for three of 10 subrecipients required to perform an A-133 audit. The Federal Clearinghouse noted that all three subrecipients conducted an A-133 audit
- perform a risk analysis or limited scope audit on the costs claimed by the remaining seven subrecipients not required to perform an A-133 audit
- provide assurances that it adequately monitored the number of hours worked by the subrecipient and required approvals to ensure that a subrecipient official approved submitted invoices.

Effect

Without adequate monitoring and assurances of approved costs submitted by the subrecipient, the University cannot adequately comply with Federal requirements and subcontract terms and conditions.

Cause

Our review disclosed that the University did not have adequate procedures in place to monitor subrecipient use of Federal funds and to ensure compliance with the Federal regulations and subcontract contract terms and conditions. Specifically, monitoring procedures drafted in February 2000 only required voluntary submission of A-133 reports by subrecipients. If a subrecipient did not voluntarily provide a copy of the A-133, the University assumed that an A-133 audit was not required. In addition, the draft procedures did not require a risk analysis or limited scope audit for subrecipients that do not perform A-133 audits.

Recommendation

We recommend that the University revise its subrecipient monitoring procedures to ensure that subrecipients have met audit requirements and costs claimed comply with Federal requirements and subcontract terms and conditions.

Auditee Comments

The University emphasized that its current procedures to monitor subrecipients include but are not limited to reviewing the A-133 of all subrecipients that file and oversight was greatly improved by the current access to all submitted reports at the Federal clearinghouse. On April 2, 1999, the University created a new full-time position dedicated to monitor and oversee the subrecipient activity, and will continue to monitor subrecipients in accordance with Federal guidelines.

OIG Response

While the University has taken corrective action in monitoring subrecipients, improvements need to be made in obtaining A-133 reports from subrecipients that do not file and perform alternative steps for the subrecipients not required to perform an A-133 audit.

REPORTING ACCURATE AND TIMELY FINANCIAL REPORTS

Criteria

OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Nonprofit Organizations, Subpart C, Post-Award Requirements:

- Section 21, states that recipient financial management systems shall provide for accurate, current, and complete disclosure of the financial results of each Federally sponsored project; and
- Section 51, states that the Federal awarding agency shall require recipients to submit the FSR (Form SF 269) no later than 90 days after the end of the budget year for annual and final reports.

The Grant Award Notice for this cooperative grant agreement contains a provision that requires that a FSR (Form SF 269) must be filed no later than 90 days after the end of the budget period.

Condition

The University:

- submitted 4 of the 4 required financial reports between 81 days to 4.4 years after the required deadline
- could not reconcile variances, ranging from an overclaim of \$45,041 to an underclaim of \$70,515, between financial reports submitted to CDC and general ledger.

Effect

As a result, there is a risk that CDC could not adequately monitor Federal funds by the University, and financial information provided was misleading.

Cause

The University did not have adequate procedures to ensure that its financial management system provided for:

- accurate, current, and complete reporting of the financial results of each Federally sponsored project
- financial reports submitted to CDC that consistently reconcile with accounting records.

Recommendation

We recommend that the University improve procedures to ensure:

- the accurate and timely filing of FSRs
- its financial management system can provide for accurate, current, and complete reporting of the financial results of each Federally sponsored project.

Auditee Comments

The University agreed that accurate and timely filing of FSRs is essential to ensure that both Northeastern University and the CDC can adequately monitor Federal funds, and will work to file more timely FSRs. The University agreed that FSRs filed for this cooperative agreement were late, and the current financial management system provides accurate, current, and complete reporting of the financial results of each federally sponsored project.

OIG Response

The University agreed to take corrective action to ensure the reporting of accurate and timely financial reports.

APPENDIXES

Northeastern University
Costs Questioned by Finding and Cost Category
CDC # U17/CUU1132783-03

Appendix A

	Total Costs		Consultant Costs Costs Questioned By Year			
	Claimed	Questioned	Year 1	Year 2	Year 3	Total
Salaries & Wages	\$ 593,846					
Fringe	\$ 153,904					
Subtotal	\$ 747,750					
Consultants	\$ 129,964	\$ 129,964				
Equipment & Other Direct Costs	\$ 118,277		\$ 64,246	\$ 49,399	\$ 16,319	\$ 129,964
Incentive Money	\$ 15,660					
Subcontracts	\$ 590,970					
Total Direct	\$ 1,602,621	\$ 129,964	64,246	49,399	16,319	
Indirect Costs	\$ 651,267	\$ 64,926	58%	56%	n/a	\$ 1
Total	\$ 2,253,888	\$ 194,890				
University Adjustment	\$ (40,206)	\$ -				
Total	\$ 2,213,682	\$ 194,890	\$ 101,509	\$ 77,062	\$ 16,319	\$ 194,890



November 22, 2004

Ms. Lori Pilcher
Audit Manager
Office of Audit Services
Department of Health & Human Services
Region I
John F. Kennedy Federal Building
Boston, MA 02203

RE: Audit Report Number A-01-04-01501
Northeastern University DHHS Grant Costs

Dear Ms. Pilcher:

This letter is Northeastern University's response to the above-referenced audit report. Our comments on each audit finding are provided below to NIH grant U17-CCU113278.

CONSULTANT COSTS \$194,890

In the report the findings and recommendations stated that the consultant and other related costs charged to the CDC cooperative agreement were not adequately supported as required by Federal regulations. It is our position that the University was in compliance with the ruling federal guidelines over such activity and that at all times there was appropriate oversight of the federal funds. Please see Attachment A, the pertinent section of the federal guidelines that were applicable to the oversight of these consulting costs. In addition, we have available for your review, considerable correspondence between the University/PI and the CDC program officials clearly demonstrating the appropriate oversight over the program to insure that the cooperative agreement worked in line with the agency guidelines and the program objectives.

It is our position that the University did have adequate procedures to authorize, monitor and claim consultant costs. The payments were authorized by either the PI or an authorized individual with sufficient knowledge of the work done and then approved by the University's Division of Sponsored Programs Administration (DSPA) prior to submitting the detailed invoices to Accounts Payable for payment. It is the position of the University that the invoices provided sufficient detail to support the nature of the services rendered, the period of service, the basis for the fee calculation and support for the amount paid. It should also be noted, that most of the consultant expenditures (\$102k of \$129k of consulting fees) were paid to individuals specifically identified in the proposal as a necessary component of the cooperative agreement.

The University would like to make one final point concerning required documentation on this award. Under federal requirements for record retention per the CDC, Northeastern was required to maintain records for three year after each annual submission to the CDC. Please see Attachment B.

The audit requested data at 10/17/2002. Our required retention is relevant only to Year Three. The consultants' expenditure in year three was \$16,319 of the total \$129,964 for entire cooperative agreement. Years one and two of the agreement were prior to the time required due to the annual financial status report filed March 5, 1998 (year one) and June 29, 1999 (year two).

RESTRICTED GRANT FUNDS \$17,540

Based on our review of supporting documentation provided in the University's response, the finding and recommendations on restricted costs no longer apply.

INTERNAL CONTROL WEAKNESSES

MONITORING SUBRECIPIENT COSTS

The current University procedures to monitor subrecipients include but are not limited to reviewing the filed A-133 of all subrecipients that file. This process has greatly improved by the current access to all submitted reports at the federal clearinghouse. On April 2, 1999, the University created a new fulltime position dedicated to monitor and oversee the subrecipient activity. We continue to monitor subrecipients in accordance with federal guidelines.

REPORTING ACCURATE AND TIMELY FINANCIAL REPORTS

We agree that it is most important that accurate and timely filing of FSRs is essential to ensure that both Northeastern University and the CDC can adequately monitor Federal funds. We will work to file the FSRs more timely and within the 90-day reporting requirement.

We agree that Northeastern filed the FSRs for this cooperative agreement late. Please see detail below:

Year 1 report due 12/27/97 was filed on 3/05/98 - 61 days late.
Year 2 report due 12/27/98 was filed on 6/29/99 - 183 days late
Year 3 report due 6/29/00 was filed on 11/20/00 - 144 days late.

In the audit report four reports were noted. There are in fact only three reports related to this agreement.

The current financial management system does provide accurate, current and complete reporting of the financial results of each federally sponsored project. This agreement had many revisions, revised FSRs and a carry forward in year 2. We would be glad to review this information in detail with you to substantiate that there was at no time any risk that Northeastern University and the CDC did not have sufficient financial information to adequately monitor the federal funds.

In the fall of 2003, the CDC contacted the University and requested to work with us to formally closeout the account. The CDC requested that we work with them to submit adjusted FSRs so that they would be able to close out the agreement in their system. We worked with CDC to make sure that sufficient information was captured and reflected in their system and agreed with the PMS 272 disbursement system.

We concur that improvements can be made in the timely filing of FSRs and we will work to address this important issue going forward.

If you have any questions on this material please call either John Harris at (617)373 -5158, or myself. If you would like, we would be glad to meet with you on any or all of these matters at your convenience.

Sincerely,



William E. Kneeland Jr.
Controller
(617)373-2111

The attachments referenced in Appendix B are not included as part of this report as some of this information contains personal and confidential information which may not be releasable under 45 CFR Part 5 (FOIA).