

13.5 Control of sponsored research / external funds

The institution maintains financial control over externally funded or sponsored research and programs.

Compliance Judgment: In Compliance

Rationale

Sponsored research awards for USC Aiken were \$4,106,405 in FY 2019, \$2,840,244 for FY 2018, \$3,375,970 for FY 2017, and \$5,550,347 for FY 2016. Financial control over externally funded or sponsored research and programs is maintained for the entire University of South Carolina system through the University of South Carolina Research Foundation. By [USC System policy](#) ^[1], award administration is provided by the Office of Sponsored Awards Management (SAM). The [Director of Sponsored Research](#) ^[2] at the University of South Carolina Aiken serves as the liaison with the Office of SAM and provides local assistance with proposal preparation, assurance of regulatory compliance and the procurement of authorized signatures. The Office of SAM also provides oversight of the submission of the proposals to the funding agencies and negotiation of grant and contract terms. SAM also assists with post award requests to sponsors for changes in budgets, scope, or principal investigator, and maintains records of all proposal submissions and notices of awards. SAM personnel, in conjunction with the Office of Grants and Funds Management, are responsible for setting up individual accounts for each sponsored award received.

The Office of Grants and Funds Management is responsible for the accounting and management of all restricted contracts and grants within the USC System. Grants and Funds Management prepares invoices, electronic banking transactions and financial reporting for each grant or contract. They also assist with the preparation of the [Facilities and Administrative Costs \(indirect costs\) Report](#) ^[3] and negotiation of USC's indirect cost rate. In conjunction with Sponsored Awards Management, Grants and Funds Management (GFM) establishes accounts for restricted funds in PeopleSoft. Principal

investigators and departmental business administrators work closely with the GFM to ensure proper management of sponsored award funds. This office ensures compliance with all fiscal regulations pertaining to grants expenditures, including those of applicable federal, state, or local governments, or private agencies.

Time and effort reporting is provided to the GFM by the USC Aiken Office of the Vice Chancellor for Finance and Administration in concert with the Project Directors or Principal Investigators of each award.

Audited reports required by Government Auditing Standards and the Uniform Guidance are provided for fiscal year end [2017](#) ^[4], [2018](#) ^[5], and [2019](#) ^[6] for the USC system. The reports were prepared by the firm of Elliott Davis, LLC.

Supporting Documentation

1. [USC System Policy RSCH 1.07 – Administration of Sponsored Projects](#)
2. [USC Aiken Sponsored Research Website](#)
3. [Facilities and Administrative Costs \(indirect costs\) Report](#)
4. [Audited Report required by Government Auditing Standards and the Uniform Guidance for 2017](#)
5. [Audited Report required by Government Auditing Standards and the Uniform Guidance for 2018](#)
6. [Audited Report required by Government Auditing Standards and the Uniform Guidance for 2019](#)