HARVARD UNIVERSITY

OFFICE FOR SPONSORED PROGRAMS (OSP)

PROTOCOL FOR EXTERNAL AUDITOR INTERACTION WITH HARVARD UNIVERSITY DURING AUDITS OF SPONSORED PROJECTS

This document is intended to establish general guidelines for any agency, individual or audit performing an audit or review related to sponsored projects at Harvard 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, OSP will work with the department or auditor to modify this protocol as necessary.

Requests for sponsored project audits should be made in advance to Office for Sponsored Programs (OSP) and directed to Roseann Luongo, Associate Director for Training and Compliance. OSP will coordinate across the University to ensure that: the appropriate individuals are available to assist the auditors, relevant records are made available, any interviews are scheduled to provide minimum disruption of departmental activities, and required facilities and services are available.

The Associate Director or designated representative will be the primary point of contact for all outside audit requests on behalf of Harvard University; all requests and communications will be channeled through this role. The Associate Director will convene a team to assist with meeting audit request, schedule meetings with auditors and coordinate meetings with the auditing team. The University’s audit team and key audit personnel will attend as needed.

If there are any questions related to the protocols outlined in this document, please contact Roseann Luongo, roseann\_luongo@harvard.edu, or the Office for Sponsored Programs reception phone: 617-495-5501.