

Report in Brief

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U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why OIG Did This Audit

Extramural research awards accounted for more than 84 percent of the \$45 billion that the National Institutes of Health (NIH) received in funding for Federal fiscal year 2022. Prior OIG work highlighted an increased need for transparency in research funding and identified several areas in which NIH could improve how it oversees the grants and cooperative agreements that it awards each year. This audit of Illinois State University (the University) is part of a series of audits of institutions of higher education.

Our objectives were to determine whether the University: (1) managed NIH awards in accordance with Federal and award requirements and (2) had policies and procedures in place that were designed to meet Financial Conflict of Interest (FCOI) requirements for training and monitoring.

How OIG Did This Audit

Our audit covered costs totaling over \$2 million associated with 17 NIH awards that the University received between October 1, 2016, and September 31, 2019. We selected a judgmental sample of 698 NIH award expenditures totaling \$1,234,300 and tested the allowability of costs to determine whether they were reasonable, allocable, consistent, and conformed to any limitations or exclusions. We also reviewed policies and procedures the University had in place for ensuring that employees received adequate FCOI training and that outside interest disclosures were sufficiently monitored to meet FCOI requirements.

Illinois State University's Management of NIH Awards Complied With Federal and Financial Conflict of Interest Requirements

What OIG Found

The University managed NIH awards in accordance with Federal and award requirements. 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.

We determined that the University had policies and procedures in place that were designed to meet FCOI requirements for training and monitoring of outside interest disclosures. Specifically, 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.

What OIG Recommends and Auditee Comments

This report contains no recommendations.

In written comments on our draft report, the University accepted the report as written.