

**JACKSONVILLE STATE UNIVERSITY  
OFFICE OF THE VICE PRESIDENT  
ADMINISTRATIVE AND BUSINESS AFFAIRS**

**MEMORANDUM**

**To:** Restricted Funds Budget Managers, Department Heads, Deans  
**From:** G. Clint Carlson, II  
**CC:** Allyson Barker, Kevin McFry, Robin Yarbrough, Joe Delap  
**Date:** August 28, 2007  
**Re:** Audit Finding for Grant Funds

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**Discussion Points from State Auditor for Grant Managers**

The State Examiner of Public Accounts identified several areas of sponsored grant activity that we can improve upon. This will entail your participation in order for us to avoid audit findings on your grants in the next fiscal year ending September 2007. The auditors will probably return by January 2008 which gives us ample time to improve our situation.

- Please review the University's policy regarding grants and contracts – specifically the responsibilities of the **Principal Investigator**. This document and all related forms can be found at <http://www.jsu.edu/depart/controller/grants.html>.
- The PI **must** notify the AVPAA when grants/contracts are awarded prior to accounts and budgets being established by the Restricted Funds Accountant.
- The Restricted Funds Accountant will notify the PI, Department Head, and Dean of new grant account numbers and budget details. Transfers to establish match budgets will be done at this time and the appropriate Department Head/Dean/VP will be notified of any match transfers.
- Billing for reimbursement from funding entities is the responsibility of the PI. The PI must maintain records sufficient to support this billing.
- The PI will send a copy of the billing and its support to the Restricted Funds office.