Below are some of the findings on each audit:

**University of South Florida**

- Salary cost for administrative and clerical work (considered F&A) charged as direct cost.
- General use supplies charged at direct cost to federal awards.
- Items charged on federal award with no justification on how it was used for the performance of the award.
- Lack of documentation
  (Shipping expense should be allocated to the same chartstring that the item was charged. Departments need to keep all packing slips/receipts for items purchased.)

**University of Colorado**

- Facilities and administrative costs charged as direct cost.
- Costs charged to two awards after relinquishment dates.