

Clinical Trial Audit Plan

Sponsored Projects Accounting (SPA) will perform random audit(s) on Clinical Trial/ Clinical Research Projects on a monthly basis. Projects selected for review will include at a minimum one project with ClinCard activity and one project without ClinCard activity.

The following will be included in the review process:

IRB Activity:

- Ensure documentation supports IRB charges posted to the project in accordance with the CTA;
- Sponsor has been invoiced for IRB and IRB was received.

ClinCard Activity:

- Ensure ClinCard expense posted to the ledger;
- ClinCard expense was invoiced to Sponsor as per the CTA;
- ClinCard payment was paid according to the consent agreement;
- Participant signature was received.

Sponsor Invoice:

- Ensure the invoice(s) was processed in accordance with the CTA. If not in agreement, obtain justification for variance.

Revenue & Expenses:

- Expenditures are posting to the project;
- Expenditures are posting within budget limits;
- Sponsor is being invoiced;
- Effort is being placed on projects if it appears to be active;
- Indirect costs are being appropriately charged.