

	Policy & Procedure Manual	
	Title: Internal Controls	
	Policy Effective Date: 8/1/2019	Policy #: 3021
	Review Date:	Revision Date:
Document Owner: Administrator		
UC-NCORP required reviewer: N/A		

POLICY

It is the policy of the Southeast Clinical Oncology Research Consortium (UC-NCORP) to ensure invoices received by UC-NCORP are reviewed and approved appropriately before payment to determine if costs are allowable.

GUIDELINES

This policy is based on the following guidelines; CFR §200.303 [78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75883, Dec. 19, 2014]

Internal Controls

The non-Federal entity (UC-NCORP) must:

- Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

INTERNAL CONTROL PROCEDURE:

- Invoices received by UC-NCORP are reviewed and approved before payment is made to determine if they fall into the allowable costs policy.
- The payment must not exceed the appropriate budget category unless approved by the Administrator and/or Governing Council.
- Monthly grant statements are prepared according to chart of accounts developed for allowable grant expenditures.
- The statements are sent to the UP-NCORP Finance Chair Finance for review and approval.
- The monthly statements, bank reconciliation, check vouchers attached to paid invoices, and quarterly financial cash reports to Payment Management Services (PMS) are compiled for the mandatory A-133 Audit performed after each budget period by an independent accounting firm.



Policy #: 3021

Title: **Internal Controls**

- When UC-NCORP receives any personal protected identifying documents, the information is entered into the Clinical Trial Management System (CTMS) and stored on a HIPAA compliant, fire-protected server in a secured location. Any information entered on the server is backed up daily.

ASSOCIATED FORMS: N/A

COMMITTEE APPROVAL:

Policy and Procedure Committee