

# COGR Survey of the Role of the DS-2

Conducted 10/10/14 thru 10/20/14

October 21, 2014

COGR is an association of **190 research universities** and their affiliated academic medical centers and research institutes.

**93 member institutions responded**; more were willing to respond, but we set the survey deadline at October 20.

83% of COGR institutions that responded to the survey (77 of 93 member institutions) had a Federal audit in the past five years, in addition to their A-133 audit.

**In 87% of the total Federal audits conducted over the past five years (1,048 of 1,204 Federal audits), a DS-2 was not requested.**

53% of the institutions (41 of 76) having a Federal audit in the past five years never had to supply a DS-2 to their auditors.

In those situations where a DS-2 was requested, there is no documentation of an audit finding that cited an institution being out of compliance with its DS-2.

2% of the institutions (2 of 93) felt the DS-2 was a useful tool for their internal use.

67% (58 of 86 respondents to this question) said their institution's DS-2 was up-to-date or reasonably up-to-date.

Some observations for the DS-2 not being up-to-date include:

- The process of getting approval is difficult and burdensome;
- Many institutions have waited [years] for agency approval or have never received approval;
- Institutions believe it is not a priority for federal agencies;
- The understanding of some institutions is that certain changes in practice are required to be submitted only at the time of the F&A rate proposal submission; in effect, the trigger for submission is unclear.

COGR's position remains firm: The DS-2 adds little, if any value, to enhance stewardship and accountability of Federal funds. The COGR Survey supports the fact that the DS-2 is not a priority document used in Federal audits. Eliminating the DS-2 requirement for IHEs will restore fairness across all non-Federal entities without sacrificing accountability, and eliminate a potentially egregious administrative burden to both IHEs and their cognizant agencies.