Office of Research Compliance
Institutional Review Board
2000 Kraft Drive, Suite 2000 (0497)
Blacksburg, Virginia 24061
540/231-4991 Fax 540/231-0959
e-mail moored@vt.edu
www.irb.vt.edu

FWA00000572(expires 1/20/2010)
IRB # is IRB00000667

DATE: May 4, 2009

MEMORANDUM

TO: Greg Jenkins
Tracy Reed

Approval date: 5/1/2009
Continuing Review Due Date:4/16/2010
Expiration Date: 4/30/2010

FROM: David M. Moore

SUBJECT: **IRB Expedited Approval:** "The Effect of Process Accountability on the Evaluation of Audit Evidence" , IRB # 09-448

This memo is regarding the above-mentioned protocol. The proposed research is eligible for expedited review according to the specifications authorized by 45 CFR 46.110 and 21 CFR 56.110. As Chair of the Virginia Tech Institutional Review Board, I have granted approval to the study for a period of 12 months, effective May 1, 2009.

As an investigator of human subjects, your responsibilities include the following:

1. Report promptly proposed changes in previously approved human subject research activities to the IRB, including changes to your study forms, procedures and investigators, regardless of how minor. The proposed changes must not be initiated without IRB review and approval, except where necessary to eliminate apparent immediate hazards to the subjects.
2. Report promptly to the IRB any injuries or other unanticipated or adverse events involving risks or harms to human research subjects or others.
3. Report promptly to the IRB of the study's closing (i.e., data collecting and data analysis complete at Virginia Tech). If the study is to continue past the expiration date (listed above), investigators must submit a request for continuing review prior to the continuing review due date (listed above). It is the researcher's responsibility to obtain re-approval from the IRB before the study's expiration date.
4. If re-approval is not obtained (unless the study has been reported to the IRB as closed) prior to the expiration date, all activities involving human subjects and data analysis must cease immediately, except where necessary to eliminate apparent immediate hazards to the subjects.

Important:
If you are conducting **federally funded non-exempt research**, please send the applicable OSP/grant proposal to the IRB office, once available. OSP funds may not be released until the IRB has compared and found consistent the proposal and related IRB applicaton.

cc: File