RSPH Study Participant Incentive Payments

Summer 2010
Facilitator

- Carolynn M Miller
  - Senior Business Manager
  - RSPH Business Services
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  - cmmille@emory.edu
  - Monday-Friday, 8am to 5pm
  - Room 848, Grace Crum Rollins Bldg
Study Participant Incentives

- Cash Incentives – apply for a fund for your sponsored program via Controller’s Office
- Gift Card Incentives – pay for gift cards with P-Card and maintain inventory, log and receipts. Regular audits by RSPH Grants/Finance are required
- Internet Incentives – Please see Carolynn Miller ASAP
Study Participant Incentives

- Must have IRB approvals and informed consent documents
- Must have smartkey assigned to the project
  - Account code will always be 68715
- Must have segregation of duties
  - Those who disperse funds should be separate person from those who maintain funds and records of the disbursements
- Must be faculty or staff (not students, temporary employees, or consultants
Cash Incentive Process Overview

- The Emory Finance Division has an established process to meet study participant fund needs for CASH Incentives
- Every department on campus utilizes this process
- Access to subject incentives funds for one project will not be impacted by the funds withdrawn by another study
- Each study will apply for a fund (PSF) for use by that study alone
Advantages

- Allow sufficient funds to meet all study participant incentive fund needs for all RSPH projects
- Ensure adequate internal controls for fund disbursement
- Ensure compliance with IRS regulations relative to W-9 collection
• Training – see Carolynn Miller

• Application forms to establish individual sponsored project access to participant incentive funds must be completed
  
  – *Completed and Signed* Forms must be returned to Carolynn Miller, Sr Business Manager, RSPH Business Services in room 848 of the Grace Crum Rollins Bldg.
When May Projects Withdraw Funds?

- A Participant Stipend Fund (PSF) will be established for each completed application.
- Requests may be made for cash once the funds are set up.
- Funds will be disbursed as checks from the Finance Division.
- Requests need to be made at least one week in advance.
Fund Application Process

- All projects requiring subject incentive funds must complete a Participant Stipend Fund (PSF) Request or Change Form
- Multiple signatures are required:
  - Principal Investigator
  - Carolynn Miller (Operating Unit Approver)
  - Phyllis Peninger (Department Approver)
  - P. Dean Surbey (Business Unit Approver)
Participant Stipend Fund Request or Change Form

● The same form is used to
  – Establish a new PSF
  – Change the smartkey for the funds
  – Increase the funding limit
  – Change/add custodians
Participant Stipend Fund Request or Change Form

**SIGNATURES/AUTHORIZATIONS - All Applicants Complete this Section**

<table>
<thead>
<tr>
<th>REQUEST</th>
<th>REQUIRED SIGNATURES / APPROVALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>New PSF Account</td>
<td>All Custodians, Principal Investigator, Department, Operating Unit, Business Unit (School CFO/Business Officer), Controller's Office</td>
</tr>
<tr>
<td>Change SmartKey/Account</td>
<td>Primary Custodians, Principal Investigator, Department or Operating Unit</td>
</tr>
<tr>
<td>Increase Funding Limit</td>
<td>Primary Custodians, Principal Investigator, Department, Operating Unit</td>
</tr>
<tr>
<td>Change / Add Custodians</td>
<td>Primary Custodians, Principal Investigator</td>
</tr>
</tbody>
</table>

Current Funding Limit: ____________________________ Date: ________________

Contact Person: ____________________________ Phone: ________________ Email: ________________

Department Requesting PSF: ____________________________ DEPT #: ________________

Physical Address of PSF: ____________________________

Does this department have other Participant Stipend/General Petty cash funds at this location?  
- [ ] No  
- [ ] Yes

Is either of the custodians responsible for other Participant Stipend / General Petty Cash funds?  
- [ ] No  
- [ ] Yes
Participant Stipend Fund Request or Change Form

### Complete this Section for New Fund or Request Funding Limit Increase

<table>
<thead>
<tr>
<th>PARTICIPANT PAYMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL</strong></td>
</tr>
<tr>
<td><strong>FUNDING INFORMATION</strong></td>
</tr>
<tr>
<td>Estimated Total Participant Visits Per Month</td>
</tr>
<tr>
<td>Dollar Amount Paid Per Visit</td>
</tr>
<tr>
<td>Estimated Amount Paid Per Month</td>
</tr>
</tbody>
</table>

Note: Funding limits are set for 2-3 week replenishment.

- **Brief Study Title**: ___________
- **Principal Investigator (PI)**: ___________
- **Study Begin Date**: ___________
- **Study End Date**: ___________
- **Please describe in detail how funds will be secured.**

- **How to receive Check Payment**
  - Pickup Check at Payment Services Office
  - Campus Mail (write address below)
  - U.S. Mail (write address below)

- **Please describe in detail the purpose/proposed use of these funds.**

**ATTACH ADDITIONAL SHEETS IF NECESSARY.**

Page 1 of 2

- **Fill out completely**
- **NOTE:** Funding limits for 2-3 week period at a time only
Funding limits for PSFs are based on:
- Information provided by the requesting department.
- Cash control policy

This information should be consistent with information provided to the university to get the study approved.

If a participant completes everything you ask, for the life of the study, how much money will the participant receive?

How many appointments in a month? (realistically)

How much money does a participant get for a single visit? (if there are staggered amounts – fill in average and document)

Estimate = visits/month x $ / visit

**THIS NOT YOUR LIMIT**
Funding Limits – $ in your Cash Box is based upon:

- IRB Approval
- Informed Consent
- Current Funding Limit
- Documented Expense
- Cash Available / Account Type
- Account History
  - Audit Exceptions

- Cash is subject to loss
  - Theft
  - Mishandling
  - Co-mingling

- Cash does not earn interest
Signatures

- Minimum Two Custodians Required
  - 1 validates all receipts and payments
  - 1 maintains locked receipt files

- PI must sign this form (no proxies!)

- Carolynn, Phyllis, Dean must also sign this form

Original signatures, not Substitutes, not Stamps
Primary & Alternate Custodians

- Must be Emory Employees
- Accountable for the money
- Primary Custodian’s name will be issued the checks
- May Not be
  - Students
  - Contractors
  - Employed by other entities
Emory University

Custodians

- **Primary Custodians**
  - Add custodians
  - Change Smart Key
  - Request Increase
  - Primary custodian #1 has Special Responsibilities
    - Checks will be issued in their name
    - Receive Correspondence
    - Provide annual confirmations that fund is still necessary

- **Alternate Custodians**
  - Limited Responsibilities
    - May sign replenishment form with a Primary Custodian
Cash Storage and Safety

- At minimum, a lockable cash box should be used.
- The lockbox should be kept in a secure area, such as a locked desk or file cabinet.
- Gift cards or cash for one study should not be stored with gift cards or cash for another study.
- Only the PI and the custodian should be able to access to the keys; the keys should not be accessible to anyone else.
Fund Inventory and Disbursements

- Documentation of funds disbursement must be kept in project files
- Each time an incentive is distributed, a receipt must be signed by the participant
- The person disbursing the funds to subjects needs to be separate from the person maintaining the records and receipts
- Custodians must not be students or temporary employees
Fund Inventory and Disbursements

- An inventory or log of all disbursements must be kept including – date, participant name or ID, study IRB #, amount given and by whom, log kept by whom and when, and total left for disbursement
- Funds may not be transferred from one sponsored program to another
- These funds may be audited at any time – the cash funds, receipts, and disbursement logs must reconcile with the financial system
Replenishment of cash funds requires three steps

1) Documentation
   ● Replenishment form
     https://www.finance.emory.edu/home/accounting_svcs/accounting_services_form/index.html
   ● Original receipts

2) Data Entry
   ● Please use COMPASS to set up your payment/get check for more funds
   ● Print the barcode invoice
   ● Attach to documentation

3) Put everything in an envelope labeled:
   CONTROLLER’S Office – PSF

Note: If you put a single name on it – then it has to wait for that person to open it. If you don’t put a name on it, any team member can open and process.
Things that delay processing of replenishments

- Incomplete Package
  - Missing Documents
  - Request does not match package
  - Request in excess of fund limit and receipts
- No budget remaining in Compass
- No IRB Approval Form
- No Informed Consent
- Student, non-Emory custodians
- Photocopied signatures
- RUSH Requests
  - “I need to be an exception”
- Substitute signatures
  - “The Dean should be able to sign”
- Work Flow in Controller’s Office
Replenishment Request Form

- Replenishment Request Form used to:
  - Submit receipts and/or return unused funds after disbursement to study participants
  - Close the project account
Enter Self-Service Payment Request

1. Click **ADD** on the Add a New Value tab.

2. On the Emory Payment Request page, input:
   a. **Invoice Number**: something meaningful to you
   b. **Invoice Date**
   c. **Total**: the total amount of the requested payment

   ![Payment Request Form]

3. Input Vendor ID, if known. If not known, conduct a search.
   a. Click **Advanced Vendor Search**
   b. Input one or more search criteria (Name, City, State, Postal, ShortName, Type, or Class).
   c. Click **Search**

4. If the individual is listed in the search results, click **Yes** to populate vendor information on the Emory Payment Request page.

5. If the individual is not listed in the search results,
   a. Click **Back to Header**
   b. Click **New Vendor**
   c. Enter the individual's name and address.
   d. Click the Emory Payment Request tab.

6. The Payment Handling field defaults to a check mailed by regular mail. The method can be changed with a valid business reason.

7. If Emory will pay a speaker's expenses,
   a. Click **Expenses to be Paid**
   b. Enter the speaker's first and last names.
   c. Click **Okay**

This sets you up as a proxy and allows you to complete an Expense Report on the speaker's behalf.

September 3, 2009
Desktop Reference Guide: Payment Requests

8. Answer the Foreign National questions.

9. In the Distribution Lines grid, input
   a. SmartKey
   b. Account

   ![Distribution Lines Grid]

10. Click **Save**.

11. Click **Yes** to the question about waiting for the process to be completed.

12. When the Summary page displays,
   a. Write down the Voucher ID.
   b. Verify the Budget Status is Valid.

13. To view the Workflow Approval Map, click **View Preview**.

14. Click **Submit** on the Summary tab to submit the transaction into Workflow.

15. To print a copy of the invoice
   a. Click **Print Invoice with Barcode** on the Emory Payment Request tab.
   b. Use the browser Print button to print the invoice.
   c. Click **X** to close the new window.

16. Send the printed invoice to **Payment Services** along with any supporting documentation.

   Reminder: If Emory is paying the individual's expenses, create an Expense Report to request payment.
Replenishment Request Form

Instructions:

- Check “PSF” box
- Provide name and ID for check recipient
- Provide IRB # for study
- Check “Pickup Check at Payment Services Office” box
- Provide smartkey
- PS Account = 68715
- Provide replenishment amt.
- Attach ORIGINAL receipts to 8.5” x 11” paper
Replenishment

- Original receipts
  - A receipt signed by a staffer must support payment made to a participant.
  - Need Initials w/study ID or Signature of participant
  - Photo copies, carbon copies, and scans are not originals

- Total Dollar value of receipts must exactly match the amount requested for replenishment
Replenishment Request Form

- BOTH custodians must sign and date the Replenishment Request Form
- Please fill out these forms COMPLETELY to avoid delays
- Use RSPH Courier for delivery
By signing this form, I attest the information contained herein is true and accurate and this fund will be operated accordance with Emory University finance guidelines and polices. I understand that failure to adhere to the PSF Policy & Procedures can result in account suspension and or revocation. I understand that improper or fraudulent use of this fund may result in disciplinary action up to and including termination of my employment.
At the End of the Study
CLOSE PSF

 ✓ Close Fund
 ✓ Cash Box

 Smart-Key should match the file

 Enter Dept Name and Number

 Both Primary Custodians Must Sign

 Enter Total of Receipts (original) Submitted

 Enter Total Remaining Cash

 ✓ Submit cash to Bursar with Copy of Replenishment Form
 ✓ Deposit to Fund SmartKey.
 ✓ Submit Receipt to Controller’s Office (package)

 If you are reducing your fund enter New Fund total here

 Receipts submitted + Bursar Receipt for remaining Cash + New Fund Limit (if applicable) = Original Fund Limit

 Submit to Controller’s Office

 SUMBIT TO CONTROLLER’S OFFICE

 • COMPLETED REPLENISHMENT FORM (ABOVE)
 • Original RECEIPTS
 • BURSAR RECEIPT
<table>
<thead>
<tr>
<th>Research Funds</th>
<th>Study Expenses</th>
<th>PSF</th>
<th>Other Emory Payment Types</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employee Parking</td>
<td>![Thumb Down]</td>
<td>![OK]</td>
</tr>
<tr>
<td></td>
<td>Meals for Associates/ Staff meetings</td>
<td>![Thumb Down]</td>
<td>![OK]</td>
</tr>
<tr>
<td></td>
<td>Office Supplies</td>
<td>![Thumb Down]</td>
<td>![OK]</td>
</tr>
<tr>
<td></td>
<td>Participant Time, Travel, Meals</td>
<td>![OK]</td>
<td>![OK]</td>
</tr>
</tbody>
</table>
Gift Card Incentives Overview

- If IRB Approval has been given to provide human subjects gift card incentives for study participation, research faculty and staff need to understand that gift cards are considered equivalent to cash.

- An individual must be designated as the custodian of the gift cards.

- The custodian and principal investigator must accept complete responsibility for the safekeeping and proper use of the gift cards.
Gift Card Storage and Safety

- At minimum, a lockable cash box should be used to store the gift cards.
- Gift cards or cash for one study should not be stored with gift cards or cash for another study.
- The lockbox should be kept in a secure area, such as a locked desk or file cabinet.
- Only the PI and the custodian should be able to access to the keys; the keys should not be accessible to anyone else.
Gift Card Incentive Inventories

- Documentation of gift card inventories must be kept in project files
  - Form is available from RSPH Business Services
- Each time gift cards are distributed, the inventory must be updated
- The person disbursing the cards to subjects needs to be separate from the person maintaining the inventory and receipts for disbursements
  - Custodians of the gift cards and the inventory records must not be students or temporary employees
Gift Card Incentive Distribution Logs

- A log of all disbursements must be kept including – date, participant name or ID, study IRB #, amount of gift card given by whom and when, and total # of cards and amount disbursed
  - form is available from RSPH Business Services
- Cards may not be transferred from one sponsored program to another
- These gift card logs may be audited at any time
P-Card Receipts/P-Card Reconciliation

- **Within one week** of gift card purchases using the Purchasing P-Card, receipts must be delivered to RSPH Business Services to ensure that the correct smartkey and account are charged

- Receipts need to be signed by the Principal Investigator

- RSPH Business Services will alert the Research Financial Analyst assigned to the sponsored program to conduct an audit
Gift Card Audits

- Gift card inventories, disbursements, and record-keeping may all be audited by:
  - RSPH Business and Finance
  - Emory University Internal Audit department

- The gift card inventory and the disbursement logs must match the financial records for the sponsored program
Internet Incentives

- If you plan to provide incentives to study participants via internet tools, please see Carolynn Miller immediately.
  - cmille@emory.edu; 404-712-8379
- Please provide the estimated number of participants, the type and amount of the incentives, the schedule of disbursements, the PI name, the study name and IRB #, and the begin and end dates of the study.
Audit Concerns

- Controls must be in place to manage the cash, gift cards, or internet payments.

- Cash or gift cards on hand plus receipts should balance to funding limit.

- Review the expenses to insure that the funds are used properly.

- Expense receipts should tie to the participant records for the studies.

- Study participants may be part of more than one study. For participants paid $600 or more forward W-9 to Payment Services (AP) for tax purposes.
W-9 Forms

- To be submitted with receipts *anytime* total payments to study participants are $600.00 or greater
- This is a Federal IRS requirement

- Link to W-9 Form on Finance Division Website:
Any Questions?

Please e-mail questions or concerns about the forms or the process to

Carolynn M Miller
cmmille@emory.edu