

# Financial Research Compliance for Faculty Members

Brandeis University



# Agenda

- A. Introduction
- B. Basic Cost Principles
- C. Effort Reporting
- D. Cost Transfers
- E. Consequences of Non-Compliance



# A. Introduction



# Introduction

- Sponsored awards are made to Brandeis University, with the Principal Investigator serving as the “steward” of the research project and accompanying funds received from the sponsor
- The University is legally responsible to the sponsor , but the PI is held accountable for the proper fiscal management and conduct of the project. PI responsibilities include:
  - Scientific performance of the work related to the project
  - Management of the project within funding limitations
  - Assurance that the sponsor will be notified when significant conditions related to the project change
  - “While responsibility for the day-to-day management of project finances may be delegated to administrative or other staff, accountability for compliance with Brandeis policy and sponsor requirements ultimately rests with the PI.”

*Source: Brandeis University, Office of Research Administration, “Administration of Sponsored Programs and Awards”*



## B. Cost Principles



# Basic Concepts of Financial Compliance

- Institutions that receive federal funds for research must abide by federal “Cost Principles”
- **OMB Circular A-21 is the applicable reference for universities (Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions)**

## Purpose of A-21:

- “establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions”
- “principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law”



# Basic Concepts of Financial Compliance

- What do the Cost Principles apply to?
  - *Any costs charged to the federal government*
    - Direct costs of research projects
    - F&A /indirect costs
    - Costs included in recharge rates
      - Typically amounts aren't large, but A-21 still specifically addresses



# Cost Principles

Per A-21, costs charged to federally sponsored projects must be:

**Reasonable**

**Allocable**

**Consistent**

**Allowable**



# Reasonable Costs

“A cost may be considered reasonable if the **nature of the goods or services** acquired or applied, and the **amount involved** therefore, **reflect the action that a prudent person would have taken** under the circumstances prevailing at the time the decision to incur the cost was made.”

*Source: OMB Circular A-21*



# Reasonable

## Major Considerations:

1. Is the cost of a type generally recognized as *necessary* for the operation of the institution or the performance of the sponsored agreement?
  2. *Requirements* imposed by arm's length bargaining, federal and state laws and regulations, and sponsored agreement terms and conditions.
  3. Whether or not individuals concerned acted with *due prudence* under the circumstances.
  4. The extent to which the actions are *consistent with established institutional policies and practices*, including sponsored agreements.
- Would *you* buy this item and pay this price if you had to pay for it?



# Reasonable

Recent auditor challenges related to “reasonability”:

- Architectural fees for building plans on a site that proved to be cost inefficient (included in an F&A Proposal).
- Late fees associated with a bill paid late for an allowable charge to a sponsored project – the bill was paid late due to departmental inefficiency.



# Allocable

- Costs must be assigned to a project in proportion to the benefit received.
- Costs allocable to a project may not be shifted to another project to eliminate deficits or other reasons of convenience.
- If a cost benefits two or more projects or activities in proportions that can be determined the cost should be allocated to the projects based on the proportional benefit.
- If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, the costs may be allocated or transferred to benefited projects on any reasonable basis.



# Allocable

- Considering points from the previous slide, what is a “reasonable basis”?

In an audit of Yale University, the OIG disallowed the allocation of equipment maintenance costs where the PI charged maintenance for items to each project that utilized the equipment, rather than using proportional benefit. The auditors maintained that Yale did not have any documentation supporting this allocation.



# Consistent

- “All costs incurred for the same purpose, in like circumstances, are either direct costs only or F&A (indirect) costs only with respect to final cost objectives.”
- *Considered to be the biggest compliance risk of the “allowability” criteria:*
  - Costs must be treated consistently in estimating, accumulating and reporting costs.
  - Costs must be treated consistently (across the institution) as either a direct cost or an F&A (indirect) cost.



# Consistent (direct vs. indirect)

- What costs are most scrutinized by federal auditors?
  - Clerical and Administrative Costs
  - Office Supplies
  - Computers and software
  - Memberships
  - Postage



# Consistent (direct vs. indirect)

Why is it a problem to charge these costs (on previous slide) directly to sponsored programs?

1. Each of these cost categories are included in the Departmental Administration component of institutions' F&A Rates (generally in large amounts).
2. Auditors recognize that economic factors may preclude doing the right thing.
3. In all but "exceptional circumstances", these costs benefit multiple activities, and therefore meet the definition of an F&A cost.

The DHHS OIG has been conducting Pilot Audits to determine compliance regarding the direct charging of Clerical and Administrative Costs.



# Regulations Guiding Award Costs:

## Summary

*Costs that do not meet these standards should not be charged to a project*

Term	Definition
Reasonable	Goods or services acquired and amount involved reflect an action a prudent person would have taken.
Allocable	Benefits the project or award that was charged.
Allowable	Items not restricted by federal regulations or the <u>specific</u> grant/contract.
Treated Consistently	Like costs in similar circumstances need to be charged directly or indirectly at the institution.

# Scenario - Supplies

(Dialogue between Principal Investigator and Department Administrator)

**PI** *I'm a new professor and I need to meet with you about my supply needs. Can I charge them to my grants?*

**DA** *Let me see what type of grant funds you have. What are the supplies and how will they be used?*

**PI** *Well, all my grants require paper and general supplies. I even put it in my proposal on my research grant and the agency approved it.*

**DA** *[What is the likely response – yes or no?]*

**PI** *What about the special paper for my survey responses from the 2,000 participants? Can that be charged directly to the project?*

**DA** *[What is the likely response – yes or no?]*



# Scenario - Supplies

(Dialogue between Principal Investigator and Department Administrator)

**PI** *I'm a new professor and I need to meet with you about my supply needs. Can I charge them to my grants?*

**DA** *Let me see what type of grant funds you have. What are the supplies and how will they be used?*

**PI** *Well, all my grants require paper and general supplies. I even put it in my proposal on my research grant and the agency approved it.*

**DA** *No – these types of costs are considered “general supplies” which could be used on a multitude of projects or for other non-research purposes. Even though the sponsor may have approved it as a part of the overall budget, that does not mean it is appropriate to charge it to the project. Brandeis’ Cost Accounting Standards policy outlines what is and is not appropriate to charge directly.*

**PI** *What about the special paper for my survey responses from the 2,000 participants? Can that be charged directly to the project?*

**DA** *Yes - because it can be clearly identified specifically with this particular sponsored project. Let's make sure we clearly document the purchase.*



# Direct Charging - Specific Examples

## Supplies

Circumstance 1	Circumstance 2
Paper	Paper
Research Grant – develop and print mass number of surveys on special paper	Research Grant – must print final technical report and other general correspondence
Unique to scope of work	Routine administrative task
<b>OK</b> per CAS & University Direct Charge Policy	<b>NOT OK</b> per CAS & University Direct Charge Policy

# Direct Charging - Software

**PI** *Can you do a PO for me? I like to type my own progress reports and I want the newest version of Word. Can I charge it to my federal grant?*

**DA** *[What is the likely response – yes or no?]*

**PI** *Well, I also have to buy AutoCAD. I need it to do some of my analysis. It costs a fortune!*

**DA** *[What is the likely response – yes or no?]*



# Direct Charging - Software

**PI** *Can you do a PO for me? I like to type my own progress reports and I want the newest version of Word. Can I charge it to my federal grant?*

**DA** *No - it doesn't sound specific to your grant. It is not an allowable direct charge to your federal grant because it is not allocable. It is a general use item and is considered an administrative cost by the sponsor.*

**PI** *Well, I also have to buy AutoCAD. I need it to do some of my analysis. It costs a fortune!*

**DA** *Yes - that can be charged to the federal grant because it is needed to do the work. We need to be sure and clarify this clearly on the PO.*



# Direct Charging - Specific Examples

Software

Circumstance 1	Circumstance 2
Software (AutoCAD)	Software (Word)
Research Grant – develop and run analysis for research project	Research Grant – must type final technical report
Unique to scope of work	General use – should be an administrative cost
<b>OK</b> per CAS & University Direct Charge Policy	<b>NOT OK</b> per CAS & University Direct Charge Policy

# Scenario - Administrative Support

**PI** *I need to hire someone to take over the administrative duties on my four grants. I can't juggle them all.*

**DA** *It does sound like you need help, but you know, you can't charge that to your grants. The government expects the University to provide administrative support.*

**PI** *But my spouse has a person on her project. Why can't I? I'll write my program officer to get approval.*

**DA** *You still couldn't charge your federal grant. It isn't compliant with the University's direct charge guidelines. Your spouse's project has an administrative core so it is allowable for that project.*

**PI** *What about the data entry I have on my grants? I can't do that, too.*

**DA** *It could be reasonable to charge someone for that. Let's document it carefully, and do a budget revision.*



# Direct Charging - Specific Examples

## Administrative Support

Circumstance 1	Circumstance 2
Administrative Support	Administrative Support
Federal Research Grant/Contract – large volume of research data to be entered	Federal Research Grant/Contract – typing of correspondence, journal articles, progress reports, etc.
Unique to scope of work	General use – should be an administrative cost
<b>OK</b> per CAS & University Direct Charge Policy	<b>NOT OK</b> per CAS & University Direct Charge Policy

# C. Effort Reporting



# Why Certify Effort?

- Effort Certification is a Federal requirement
  - A-21 requires some sort of after-the-fact confirmation that labor expenses represent actual costs
- Effort certification is the primary means of verifying that:
  - Effort supported (paid) by the project has been performed as promised, and
  - Effort expended in support of a project but not paid by the project has been performed as promised.
- Labor expenses typically represent the majority of direct costs of research (therefore, auditors focus here first)
- Other recipients of federal funds have more detailed and precise methods of verifying labor expenses (i.e., timecards for all employees at defense contractors)



# What is Effort?

- Effort is the portion of time spent on a given professional activity and expressed as a percentage of the total professional activity for which an individual is employed by Brandeis.
- Important points:
  - The government recognizes that it is a “reasonable estimate”
  - Total effort must equal 100%
  - Effort is not based on a standard (e.g., 35-hour) work week, instead based on whatever was worked
  - “100% Effort” considers all professional activities related to the individual’s Brandeis appointment (teaching, research, service)
  - Effort does not include outside activities (e.g., external consulting)



# What is a Reasonable Estimate?

- Sponsors recognize that the activities that constitute effort are often difficult to separate. Effort certification must often rely on a reasonable estimate of effort, and when estimating, a degree of tolerance (up to 5%) is appropriate. Examples:
  - It would be reasonable for a faculty member who was awarded and expended 40% effort on a grant to sign an effort report stating 39% payroll support for that grant.
  - It would not be reasonable for a faculty member who teaches two classes to certify that she worked 95% on sponsored research.



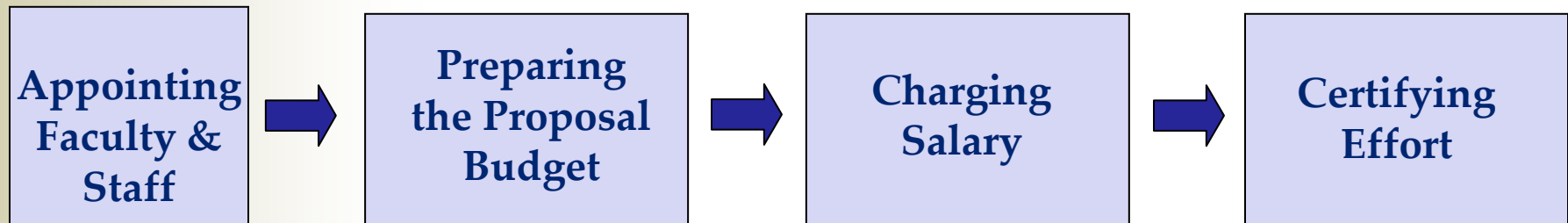
# Certifying Effort or Payroll?

- Effort reports often pre-populate total percentages of payroll distributions to be used as a starting point, since it is often assumed that payroll distribution is monitored and revised based on effort expended
- However, these percentages may need to be revised during certification based on **actual expended effort**
- This after-the-fact confirmation is necessary for compliant effort reporting



# Effort Reporting

Effort Reporting encompasses more than just certifying effort



- Employment terms are established.

- Effort is proposed, a commitment is made to the sponsor.

- Salary is charged (or cost shared), consistent with activity. Adjustments may be made, shortly after-the-fact.

- Effort is attested to, after activity has occurred (adjustments to salary distribution may be made if effort < salary%).



# Case Study

## Sample Effort Situation



# Sample Effort Situation

- ◆ From January through June 2005, Dr. Smith...
  - Estimates that, on average, he worked an average of approximately 6 days/week on the following:
    - 2 days/week on Grant A
    - 2 days/week on Grant B
    - One day a week teaching undergraduate students in a class unrelated to his research activity
    - A few hours each week providing oversight on Dr. McGee's grant (Grant C) due to his specific expertise
    - The remaining time was spent working on new research areas, proposal development and administration



# Sample Effort Situation

- ◆ What would be a reasonable estimate of effort for Dr. Smith on his effort report?

<u>Activity</u>	<u>Effort %</u>
<b>Sponsored Activities</b>	
Grant A	_____
Grant B	_____
Grant C	_____
<b>Sub-Total Sponsored</b>	
<b>University Activities</b>	_____
(teaching, administration, etc.)	
<b>TOTAL</b>	_____



# Sample Effort Situation

## Effort Report for Dr. Smith

<u>Activity</u>	<u>Effort %</u>
<b>Sponsored Activities</b>	
Grant A	<u>33%</u>
Grant B	<u>33%</u>
Grant C	<u>5%</u>
<b>Sub-Total Sponsored</b>	<u>72%</u>
<b>University Activities</b>	<u>28%</u>
(teaching, administration, etc.)	
<b>TOTAL</b>	<u>100%</u>



# Key Effort Reporting Concepts

*Important concepts to consider with respect to effort reporting include:*

- Who must complete an effort report?
- Who should sign effort reports?
- Cost sharing
- Summer salaries
- Committed Effort
- Payroll cost transfers



# Effort Certification

- All individuals paid from or with effort committed to a sponsored project are required to complete an effort report , per federal regulations
- Effort reports should be signed by:
  - An employee, principal investigator or other responsible official with first-hand knowledge of all of an employee's effort, or
  - An individual who used suitable means of verifying that the work was performed.
- What are suitable means of verification?
  - The individual should have some documentation of how the time was spent that is certified.
  - Documentation could be in the form of a calendar, project reports, time cards



# Cost Sharing and Salary Caps

- Cost Sharing Definition: A commitment of University resources or funding that supplements externally sponsored projects.
- Salary cost sharing occurs when effort exceeds the payroll charged to a particular project.
  - Examples – 10% effort but no salary outlined in proposal; NIH Salary Cap
- These costs are not reimbursed by the sponsor (will not be charged to the sponsored project) and therefore must be supported by University funds.
- *Cost shared effort should be included in the effort report*
- Mandatory cost sharing
  - Required by sponsor, quantified in proposal
- Voluntary cost sharing
  - Not formally required by sponsor, but becomes mandatory once proposal accepted



# Summer Salaries

- A faculty member's summer salary rate cannot exceed the base salary divided by the period to which the base salary relates (e.g., monthly rate for summer salary = no more than 1/9 of academic year salary)
- Charges for summer sponsored research activities must be consistent with the level of effort provided during that time period.
  - It is not compliant for an individual who is absent from research for a substantial period of the summer session to charge three full months of summer salary to sponsored research and report 100% research activity on effort reports.
- It is not compliant for an individual to do any other work besides that on the sponsored award, if the full (three summer months') salary is being charged to the sponsored award for that period of time
  - Individuals should not be preparing teaching materials, writing proposals, working on other research projects, or performing any administrative tasks over this time period).



# Committed Effort

- Committed effort is the amount of effort promised by the institution in the proposal or the amended effort included in the award documentation.
- The total distribution of effort dedicated to all institutional activities for an individual must not be greater than 100%, including cost sharing commitments.
- 100%, or nearly 100% research effort, is not realistically possible for individuals with significant non-research obligations to the institution (e.g., teaching and service).
- If key personnel intend to reduce their effort on sponsored programs by more than 25%, the institution needs to notify the sponsor and receive approval.
- If the receipt of an award increases an investigator's committed effort to greater than 100%, the investigator must revise the level of effort requested by communication with the sponsor, reduce effort on other activities, or refuse the award.



# POP QUIZ

A faculty member works approximately 60 hours/week. This includes the following:

- 20 hours teaching and preparing for classes
- 20 hours working on research projects that are currently funded through a start-up fund - these are expected to be eventually funded externally
- 10 hours preparing proposals and performing other administrative activities
- 10 hours on volunteer activities (which are encouraged by the university in order to help enhance their community standing)

**What is the maximum percent of effort that he could commit to an externally sponsored project?**

- a) 33%
- b) 40%
- c) 50%
- d) 60%



# POP QUIZ

A faculty member works approximately 60 hours/week. This includes the following:

- 20 hours teaching and preparing for classes
- 20 hours working on research projects that are currently funded internally (by departmental funds)
- 10 hours preparing proposals and performing other administrative activities
- 10 hours on volunteer activities (which are encouraged by the university in order to help enhance their community standing)

What is the maximum percent of effort that he could commit to an externally sponsored project?

- a) 33%
- b) 40%**
- c) 50%
- d) 60%

*Total institutional work is 50 hours/week (volunteer work is typically not included). Assuming that the sponsored research will replace the internally funded research,  $20/50 = 40\%$ . Administrative activities will likely still be required, and the volunteer activities should not be considered part of 100% effort for the institution.*



# Payroll Cost Transfers and Effort

- The differences between certified effort % and % of salary charged may require a resulting cost transfer.
- It is important that the salary charged to a sponsored project not exceed the effort spent on the project. **If the salary charged is greater than the effort expended, a payroll cost transfer should be done to remove salary charged to the sponsored project.**
- If a payroll cost transfer is performed subsequent to effort certification, the corresponding effort report may need to be recertified.



## D. Cost Transfers



# Cost Transfers

- A cost transfer is an after-the-fact reallocation of the cost associated with a transaction from one activity/account to another.
- A high number of cost transfers at an institution may be a “red flag” to auditors. The following practices related to cost transfers may be considered questionable:
  - Transfers made near or after the end of a project
  - Transfers that move expenses from one sponsored project in a deficit position to another sponsored project with available funding
  - Transfers that give the appearance of utilizing unspent project funds
  - A large number of transfers from nonsponsored accounts to sponsored
  - Salary transfers where effort has already been certified
  - Late cost transfers



# Cost Transfers

- Specific federal requirements are found in the NIH Grants Policy Statement (emphasis added):

“Cost transfers to NIH grants by grantees, consortium participants, or contractors under grants that represent corrections of clerical or bookkeeping errors **should be accomplished within 90 days** of when the error was discovered. The transfers **must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge** by a responsible organizational official of the grantee, consortium participant, or contractor. An explanation merely stating that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.”
- NIH guidance is applicable to all federal sponsoring agencies
- [Several sample cost transfer justifications are provided on the following slides]



## The Good, the Bad and the Ugly

### Cost Transfer Request Form ANY University

#### Section 1 – Identification of Cost:

- Personnel Costs
- Non-Personnel Costs

#### Section 2 – Justification for Transfer

Specifically, explain why the expense(s) was not originally charged to the correct project.

#### Section 4 – Certification

I certify that the above-mentioned costs are appropriate charges to the project and project to which the costs are being transferred.

Principal Investigator \_\_\_\_\_ Date \_\_\_\_\_

Please transfer salary for John Doe for July from 12345 to 12346. His Personnel Activity Form has been updated with the new fund number to prevent future charges from occurring.

The budget period for 12345 ended June 30 and the next year of the fund, 12346, had not been set up at the time of the initial transactions. In the future, we will request an advance account set-up.



## The Good, the Bad and the Ugly

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#### Section 4 – Certification

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Principal Investigator \_\_\_\_\_ Date \_\_\_\_\_

Please transfer the \$100 charge for lab equipment.

I incorrectly charged fund 12345 instead of 12354. This was a data-keying error that I noted once the month closed and we reconciled our accounts.



# The Good, the Bad and the Ugly

## Cost Transfer Request Form ANY University

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I certify that the above-mentioned costs are appropriate charges to the project and project to which the costs are being transferred.

Principal Investigator \_\_\_\_\_ Date \_\_\_\_\_

Request for these expenditures on an overspent sponsored project to be transferred to another sponsored project that still has an available balance.

Her sponsored project (fund 11111) overlapped a great deal with her other sponsored project (fund 22222) and so costs can justifiably be transferred to fund 22222.



**Cost Transfer Request Form  
ANY University**

**Section 1 – Identification of Cost:**

- Personnel Costs
- Non-Personnel Costs

**Section 2 – Justification for Transfer**

Specifically, explain why the expense(s) was not originally charged to the correct project.

**Section 4 – Certification**

I certify that the above-mentioned costs are appropriate charges to the project and project to which the costs are being transferred.

Principal Investigator \_\_\_\_\_ Date \_\_\_\_\_

The Good, the Bad and the Ugly



Please process this transfer. I have not been able to get to it due to my other priorities. I'm so far behind! I have had no time to reconcile my account load.



## The Good, the Bad and the Ugly



### Cost Transfer Request Form ANY University

#### Section 1 – Identification of Cost:

- Personnel Costs
- Non-Personnel Costs

#### Section 2 – Justification for Transfer

Specifically, explain why the expense(s) was not originally charged to the correct project.

#### Section 4 – Certification

I certify that the above-mentioned costs are appropriate charges to the project and project to which the costs are being transferred.

Principal Investigator \_\_\_\_\_ Date \_\_\_\_\_

Request of salary transfers for eight individuals, to/from sponsored projects, some dating back over 16 months.

The main reason for this is that two of our accounts are out of money and salaries that were charged to those accounts must be moved.



# E. Other Financial Research Compliance Topics



# Additional Topics

- Conflict of Interest
- Subawards and Subrecipient Monitoring
- Export Controls



# F. Consequences of Non-Compliance



# Consequences of Non-Compliance

- ◆ The risks of non-compliance with federal regulations for sponsored projects are significant
  
- ◆ Sponsors (and/or the Department of Justice) may:
  - ◆ Disallow related salary, fringe and F&A costs
  - ◆ If considered a “false claim”, triple damages apply
  - ◆ Reduce or eliminate future funding
  - ◆ Press criminal charges against the individual



# Recent University Audits

Institution	Headline	Source	Date	Executive Summary
University of Michigan	<i>University of Michigan Disputes NSF OIG Audit</i>	<i>Report on Research Compliance</i>	Sept. 3, 2009	Auditors for the NSF determined that costs claimed by the University of Michigan (UM) appear "fairly stated and are allowable, allocable and reasonable for its NSF awards," except for <b>\$1.6 million in questioned costs</b> and \$136,200 of "at risk cost-sharing." The audit covered 9/1/00, to 6/30/07, and encompassed \$57.7 million in direct NSF-funded costs and \$16.6 million of cost sharing claimed by UM. However, UM rejected the findings and the recommendations
Duke University	<i>Review of Administrative and Clerical Costs at Duke University for the Period October 1, 2002, Through September 30, 2004</i>	OIG DHHS	January 16, 2009	The OIG audit determined whether the University had claimed reimbursement for administrative and clerical expenses as direct costs on federal awards. It was found that approximately <b>\$1.7 million in unallowable administrative costs were claimed as direct costs</b> during FY 2003 and 2004. Duke claims that most of the questioned costs were allowable and that it was not appropriate to estimate unallowable costs based on a statistical sample.

# Recent University Audits

Institution	Headline	Source	Date	Executive Summary
Brandeis University	<i>OIG Finds \$31,000 in Misclassified Costs at Brandeis</i>	<i>Report on Research Compliance</i>	Oct18, 2007	<ul style="list-style-type: none"> <li>• Brandeis misclassified \$31K to the NIH grants as direct charges for books, subscriptions, and PR costs that should've been included in F&amp;A costs.</li> <li>• Internal direct and indirect charging policies were not followed.</li> </ul>
Northeastern University	<i>OIG Audit Finds Inappropriate Cost Allocations</i>	<i>Report on Research Compliance</i>	Feb10, 2005	<ul style="list-style-type: none"> <li>• OIG identified <b>\$194,890 in unallowable, unallocable and unreasonable costs</b> charged by Northeastern that will have to be refunded.</li> <li>• The audit found <b>internal control weaknesses relating to monitoring of subrecipients</b>, as well as financial status reports that were both untimely and inaccurate.</li> </ul>

# Recent University Audits

Institution	Headline	Source	Date	Executive Summary
University of Southern California	<i>USC Told to Repay Funds for Program</i>	<i>The Los Angeles Times</i>	July 31, 2004	<ul style="list-style-type: none"> <li>• The OIG recommended that USC repay or forfeit \$1.08 million of the \$1.27 million in federal funds spent by USC for a program aimed at training HIV/AIDS counselors.</li> <li>• <b>USC failed to resolve a conflict of interest</b> with the official it hired to run the program, who also ran an AIDS awareness non-profit. This non-profit received funds that were improperly diverted to it for use in activities outside the scope of the original grant.</li> <li>• In addition, OIG found padded or inadequately documented expenses for wages, travel, consulting services and PR.</li> <li>• Finally, the program never received proper authorization from USC's IRB relating to a consent form that was a prerequisite for the research to occur but was not properly implemented.</li> </ul>

# Who to Contact with Questions

## Office of Research Administration

- ◆ Paul O'Keefe, Assistant Provost for Research Administration
  - ◆ [pokeefe@brandeis.edu](mailto:pokeefe@brandeis.edu)
  - ◆ 781.736.2120

## Financial Affairs and Treasury Services

- ◆ Loretta Bemis, Assistant Vice President of Financial Affairs
  - ◆ [lbemis@brandeis.edu](mailto:lbemis@brandeis.edu)
  - ◆ 781.736.8686

