COMPLIANCE WITH TRI-AGENCY REQUIREMENTS: ENSURING THAT MCGILL’S RESEARCH FUNDING CAN GROW

Academic Leadership Forum
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June – September 2010: routine financial monitoring visit by Tri-Agency delegation

November 2011: final report issued by the Tri-Agency

11 findings; 8 sub-findings

2 recurring findings from previous 2005 visit

Important conclusion: McGill’s “control framework” was deemed UNSATISFACTORY
First Action Item Resulting from Monitoring Visit

- Creation of the Tri-Agency Response Implementation Group (TRIG) comprised of representatives of Financial Services and Office of Sponsored Research
- TRIG is advised by McGill community Advisory Committee comprised of 8 faculty members and 6 administrators
- TRIG Reports were reviewed by a Steering Committee: VP-RIR Goldstein, VP-AF Di Grappa, Assistant VP-FS Caponi, and Dean of Medicine Eidelman
- TRIG Steering Committee informs the Board of Governors Audit Committee on progress
Major Findings & Solutions Implemented to Date

**Finding 1**
Absence of “roles and responsibilities” that defines key stakeholders involvement in management of research funds

**Solution**
- Research Administration Roles and Responsibilities published in November 2012
- Training Initiatives: Research Administration Network (RAN) & FST Round-Tables
Major Findings & Solutions Implemented to Date

**Finding 2 (recurring)**
Inadequate delegation of signing authority practices

**Solution**

New MINERVA Delegation of Signing Authority menu effective May 2013

Delegation is acceptable for travel advances, expense reports, payment requests and POPS timesheets

For unit heads: Naming a Delegate in an Acting Capacity as Unit Head during Temporary Absences
Finding 3
Not all expenditures authorized by grant holder or delegate prior to incurrence

Solution
- May 2013: Delegation of Signing Authority
- January 2014: New HR timesheets require PI/Delegate signature
- March 2014: Removal of automatic approval for MMP Purchase Requisitions less than $1000
- Effective immediately: offer letters must have PI signature
- Effective immediately: all payroll distributions (% effort charged to research Fund), or any changes therefore, must be authorized by PI in writing (on printed appointment forms) or via email
**Finding 4 (recurring)**  
Inadequate supporting documentation/information for expenditures

**Solution**

- December 2013: new [Record Retention of Supporting Documentation table](#)  
- January 2014: improved checklists for completing [advance requests](#) and [expense reports](#)  
- April 2014: memo informing the research community of record retention requirements
Finding 5
Limited verification of transactions for grant holder/delegate authorization, and for compliance and eligibility

Solution
- Delegation of Signing Authority menu
- Research Financial Management Services (RFMS) Monitoring & Compliance:
  - Transaction sampling & quarterly reports
  - Tri-Agency audit simulation in Fall 2014
- Fund Balances & Profile Report
- Financial Services Team (FST) support
- Internal Audit review
Major Findings & Solutions Implemented to Date

Other Findings

- Research allowance on CIHR fellowships must be under students oversight: CIHR fellowships are set up in the Supervisor’s name; an annual detailed list of expenditures is produced for each CIHR fellowship and sent to the student for his/her review and approval – Solution implemented April 2013

- Eligibility of individuals to receive salary from Tri-Agency grants: A control is now in place to ensure that individuals eligible to apply for Tri-Agency grants (ex. contract assistant professor) are not paid from Tri-Agency Funds – Solution implemented January 2014

- Ethics requirement for annual laboratory Biosafety reviews: new biosafety officer to be hired
Major Findings: Work in Progress

**Work in progress**

- Capturing PI/delegate approvals for costs charged to grant funds via automated feed processes such as:
  - printing, NCS, courier, and other “operating type” expenses
  - internal stores such as animal resources, computer and book stores, chemical store: MMP solution privileged and being looked into
  - shared Unit resources & cost centre facilities/platforms

- Capturing PI/delegates approvals for discrepancies between POs and invoices

- Ensure continuous monitoring of ethical certificates to avoid lapsed approvals
Takeaway Summary

As Deans, Associate Deans, Chairs and Directors, your responsibility is to:

- Ensure all researchers and administrative staff understand their roles and responsibilities in ensuring compliance with McGill and granting agencies requirements
- Review and implement mechanisms to obtain and retain PI/Delegate authorizations per record retention requirements for transactions that rely on local record keeping practices
- Encourage staff attendance at the RAN forum, including lab and program managers, and ask they share the knowledge as needed with the Faculty and/or Unit
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