

# FST ROUND TABLE

June 3, 2015

10:00am to 11:30am

Strathcona Anatomy & Dentistry Building,  
Faculty Council Room M/48



McGill

# Agenda

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1. Announcements, Updates & Reminders
2. Tri-Agency Quarterly Internal Charges Report & Monthly PO/Invoice Variance Report
3. Compliance Q3 Results
4. Best Practices – Music
5. Open Dialogue / Q & A / Closing Comments

# New FST Members

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- Faculty of Arts: New FST Manager
  - Daniela Caucci
- Faculty of Education: New FST Manager
  - Isabelle Jacquet



# Tri-Agency Year End 2015

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- Tri-Agency Financial reporting deadline is June 30th
  - Assistance is required from the FST in clearing balances/over-expenditures on final statement for terminated funds.
  
- Queries can be sent to:
  - RFMS Expense Eligibility: [rfmsexpense-eligibility.finserv@mcgill.ca](mailto:rfmsexpense-eligibility.finserv@mcgill.ca)
  - RFMS Help Desk: [rfmshelpdesk.finserv@mcgill.ca](mailto:rfmshelpdesk.finserv@mcgill.ca)

# Announcements, Updates & Reminders

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- Grant Ledger Issue
- Miscellaneous Reminders
  - Expense Reports charged to CFI funds must include the activity codes
  - When processing prior year transfers, "8" account codes must be used
  - One sided "8" journals are not permitted
- Compliance Fee (Recruitment Costs)
  - Eligible on SSHRC, NSERC, CIHR grants
  - Eligible on CRC funds for the Chair holder **ONLY**
  - Eligible on CERC funds for the chair holder and research team

# Announcements, Updates & Reminders


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## ■ Criteria Compliance Fee

- If the foreign national is recruited to work exclusively on research for which Tri-Agency grant funds are provided the full cost of the employer fee of \$230 will be eligible for reimbursement
- If the foreign national is recruited for a variety of purposes one of which includes working on research for which Tri-Agency grant funds are provided the fee can be charged based on the anticipated percentage of time the foreign national will spend working on the Tri-Agency funded research
- If the foreign national is recruited for purposes unrelated to Tri-Agency funded research the employer fee is not eligible for reimbursement



# Compliance Results FY15 (Q3)

- FY15 (Q3) results were communicated to the FFOs in May 2015
- They will be communicated to the TRIG Executive Steer Co this week
- Overall university results improved from FY15 (Q2) 

## Overall University Totals (Includes Other Research)

PROGRAM	FY15 (Q3)	FY15 (Q2)	FY15 (Q1)
Expense Reports	23%	30%	28%
POPS	23%	26%	28%



# Compliance Results FY15 (Q3)

- The University results have improved for both Expense Reports & POPS for Tri-Agency specific claims

Tri-Agency Specific			
PROGRAM	FY15 (Q3)	FY15 (Q2)	FY15 (Q1)
Expense Report	26%	35%	30%
POPS	20%	23%	27%

- We thank you for all your hard work in ensuring your faculty's success thus far and look forward to seeing continued favorable results as we conclude for FY15
- Q4 and FY15 Annual results will be communicated in August/September 2015





# Other Compliance Findings & Reminders

While we are seeing improvements in some of the recurring findings:

- Affiliation, prospectus/meeting agenda
- Incorrect signature on offer letter and/or timesheets

We have noted an increase in substantive and ineligible expenses:

- Discrepancies due to foreign exchange
- Incorrect currencies
- Alcohol
- Overpaid hours and incorrect pay rates

# Internal Audit Review: Tri-Agency Findings - TRAINING

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- In order to ensure effective training across all Faculties, attendance will be monitored at the RAN sessions and FST meetings
- For those who are not part of the RAN listserv, we ask that you sign up
- Encourage others in your faculty who are involved in research administration to sign up
- The roles and responsibilities document will be reviewed and recommunicated in Fall 2015



# FST Presentation Faculty of Music

Best Practices – POPS Casual Payroll  
Kennedy Kanyang'onda  
Schulich School of Music



# Schulich School of Music

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- Who we are
  - 2 Departments
  - 1 Research Centre
  - 3 Org Units
- Current research work
  - Optical music recognition, search & analysis
  - New digital musical instruments
  - Sound recording – 3D Audio

# Problem Statement

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- FY16 Unit Objective
  - Pass our upcoming Tri-Council compliance audit
- Progress made so far
  - Invoices
  - Journals and P-Cards
  - Expense reports
  - BSA Awards and POPS Casual Payroll

# Research Payroll System - Music

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- History/ Background
  - FY14 Compliance Audit Report
  - AMURE Collective Agreement
  - Increased reporting requirements due to budgetary constraints

# Recurring Findings – POPS Casual Payroll

Issues	M&C Observations	Requirements
Missing time sheet/Missing offer letter	No supporting documentation retained at the Faculty	Timesheets and offer letters must be retained at the Faculty
Time sheet not signed by PI/delegate	No signature or incorrect signature on POPS timesheets	Timesheets must be signed <b>prior to payment</b> by the PI and/or his delegate
Offer letter not signed by authorized person	Offer Letters are signed by Department Chairs or Supervisors	Offer Letters must be signed by the Principal Investigators
Duplicate Payments	Timesheets are being submitted for the same period resulting in overpayments	Ensure timesheet for the same period has not previously been submitted
No reply to monitoring request	No documentation was received from POPS submitter	A response including documents requested must be addressed within 10 working days of email receipt
Replies received after 10 working days deadline	Documentation received after 10 working days deadline	Documentation must be readily available for all audits within specified timeframe

# Research Payroll System - Music

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## ■ Objectives

- Meets expectation of current labor agreements
- Complies with Tri-Agency financial guidelines
- Easy and quick access to information
- Support reporting, strategic budgeting and planning
- Process documentation for continuity



# Research Payroll System - Music

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- Who's paid through POPS?
  - Research Assistants & Associates
  - Clerical
  - Post-docs
  
- Broken into two steps
  - Pre-payment process
  - Payroll Cycle

# Research Payroll System - Pre-payment

- Educate and sensitize PIs

**COLLECTIVE AGREEMENT**

between

**Association of McGill University Research Employees  
(AMURE)**

**Public Service Alliance of Canada (PSAC)**

**Research Assistants**

and

**McGill University**

**Duration: April 24, 2013 to April 23, 2016**



# Research Payroll System - Pre-payment

## ■ Educate and sensitize PIs

### Casual Research Assistant Sample Letter of Offer

Modify/delete highlighted areas as required

Your Department Name  
Nom de votre département

McGill University  
[highlighted]  
[highlighted]  
Montreal, Quebec, Canada [highlighted]

Université McGill  
[highlighted]  
[highlighted]  
Montréal (Québec) Canada [highlighted]

Tel/Té: (514) ##-####  
Fax/Télécopieur: (514) ##-####  
www.mcgill.ca/[highlighted]

26 April 2013

«honorific» «firstname» «lastname»  
«address»  
«postalcode»

Dear «honorific» «lastname»:

On behalf of McGill University, I am pleased to offer you temporary employment as [part/full-time] [Title of Position] (Casual Research Assistant) in the [Department/School/Institute] of [UNIT NAME], Faculty of [FACULTY NAME]. The purpose of this letter is to confirm the details of your appointment.

#### Duration and Probationary Period

Your appointment will begin on [START DATE] and end on [END DATE], at which time your appointment shall end without further notice. This definite term appointment is not subject to renewal. You will be subject to a probationary period of 60 worked days during which I will have the opportunity to assess your suitability for the position and you will be able to assess whether the position meets your expectations. The University reserves its right to terminate your appointment at any time during the course of your appointment. The termination of your appointment is subject to the provisions of the collective agreement.

#### Salary

Your initial salary will be [SALARY] per hour, plus on each pay 4.0% vacation indemnity and 3.6% paid statutory holiday indemnity. The indemnities are added to the hourly rate.

#### Working Hours

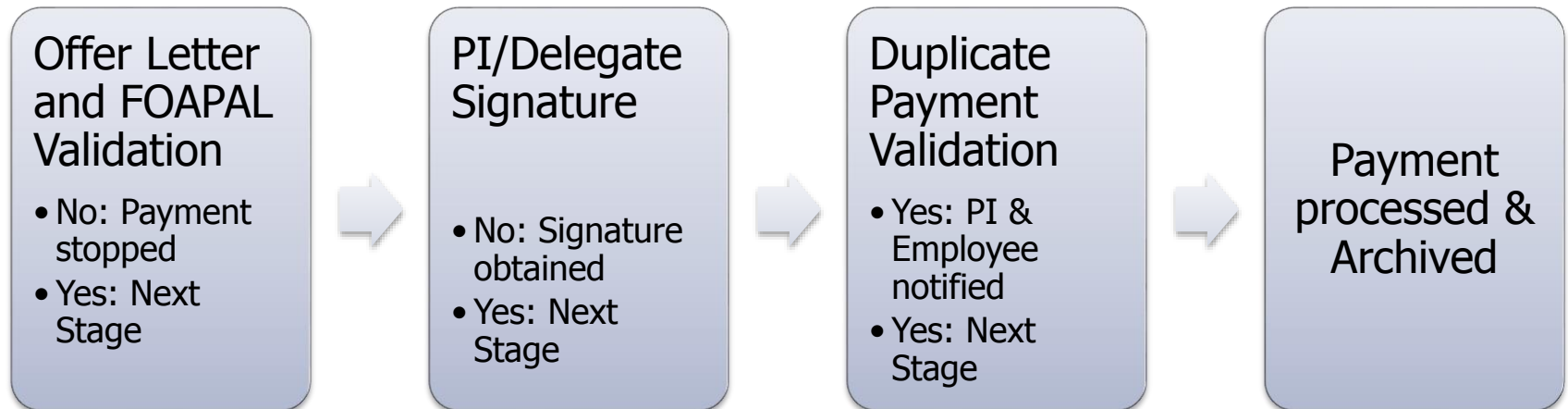
You will work from Monday to Friday, from [START TIME] to [END TIME]. Your regular work week will be

# Research Payroll System - Pre-payment

- Develop internal tracking mechanism

McGill ID	Name	Supervisor	Start Date	End Date	2014 Wage	2015 Wage	Work Study Code	Payment Type	FOAPAL	Offer Letter	Notes
240201302	David Henkelman	Ichiro Fujinaga	22-Apr-15	25-May-15	\$ 15.00			Casual RA	240989-00282-600164-2000-000000-000000	Yes	
240454808	Sadie Mericanin	Julie Cumming	5-May-15	13-Jun-15	\$ 14.00			Casual RA	238822-00282-600164-2000-000000-000000	Yes	
240584589	Alexandre Parmentier	Ichiro Fujinaga	4-May-15	28-Aug-15	\$ 14.00			Canadian Undergrad RA	239157-00282-600016-2000-000000-000000	Yes	
240509251	William Bains	Ichiro Fujinaga	4-May-15	28-Aug-15	\$ 14.00			Canadian Undergrad RA	239157-00282-600016-2000-000000-000000	Yes	
240414198	Evan Magoni	Ichiro Fujinaga	4-May-15	28-Aug-15	\$ 14.75			Casual RA	239157-00282-600164-2000-000000-000000	Yes	Work permit status?
240536980	YiHong Luo	Ichiro Fujinaga	5-May-15	28-Aug-15	\$ 13.50		15226	Canadian Undergrad RA	238822-00282-600016-2000-000000-000000	Yes	
240371412	Rajpriti Khoda	Ichiro Fujinaga	5-May-15	28-Aug-15	\$ 14.00		15147	Canadian Undergrad RA	238822-00282-600016-2000-000000-000000	Yes	
240544471	Ian Karp	Ichiro Fujinaga	5-May-15	08-Aug-15	\$ 14.00		15148	Canadian Undergrad RA	238822-00282-600016-2000-000000-000000	Yes	
240499800	Tristano Tenaglia	Ichiro Fujinaga	4-May-15	28-Aug-15	\$ 16.00			Canadian Undergrad RA	239157-00282-600016-2000-000000-000000	Yes	
240525687	Marina Borsodi-Benson	Ichiro Fujinaga	4-May-15	28-Aug-15	\$ 14.50		15225	Intl. Undergrad RA	238822-00282-600017-2000-000000-000000	Yes	
240617457	Channey Phung	Stephen McAdams	11-May-15	31-Jul-15	\$ 13.97	\$ 14.90	14790	Canadian Grad RA	208234-00282-600014-2000-000000-000000	Yes	
240555592	Katelyn King	Fabrice Marandola	1-May-15	30-May-15	\$ 20.00			Casual RA	234999-00281-600164-2000-000000-000000	Yes	
240554990	Austin Lamarche	Fabrice Marandola	1-May-15	30-May-15	\$ 20.00			Canadian Grad RA	234999-00281-600014-2000-000000-000000	Yes	
240351913	Sven-Amin Lembke	Stephen McAdams	1-May-15	30-Jun-15	\$ 23.23			Casual RA	208234-00282-600164-2000-000000-000000	Yes	

# Research Payroll System - Payment



# Research Payroll System - Process documentation for continuity

- Complete documentation on all essential faculty finance processes
- Knowledge transfer

## MU-PY-R-01 Research assistant offer letter documentation

Revision	Description	Author	Date
01	Initial Draft	HT	2015-01-22
02	Verification	KK (developer of the process)	
03			

### 1. Summary

In response to Tri-Council requirements, McGill stipulates that all payroll expenses charged to research funds must have offer letters. A transaction should only be processed if the payment is congruent to the information in the offer letter signed by the FFM. This information includes: name of employee, start and end date of agreement, pay rate and the maximum number of work hours approved. To facilitate the verification process and to ensure compliance, an Excel file "RA payroll authorization" is established to record the currently valid offer letters as well as to archive the ones expired.

### 2. Inputs and Outputs: Materials, Documents, Equipment and Systems

#### 2.1 Inputs:

Input	Location	Schedule/Trigger	Contact	Storage
Signed Offer letter by FFM: FFM		Ad hoc: Received by MFBO Upon request: MFBO finds document missing while putting through a transaction	FFM	

#### 2.2 Outputs:

Output	Deadline	Recipient	Storage	Next Step
Updated Excel file "RA payroll authorization.xlsx"	Before next payroll deadline		MFBO FST cabinet, Folder by fiscal year	

#### 2.3 Materials and Resources:

Material/Resource	Location	Use	Contact/Vendor

#### 2.4 System Access:

System/Folder	Contact	Location/URL	Comments
MFBO shared folder	MFBO	M:\users\Budget Office\Working files\FST\Payroll	

### 3. Step-By-Step Instructions

3.1 RA offer letters received by MFBO

3.2 One entry will be made for each offer letter in the file "RA payroll authorization.xlsx"

3.2.1 Verify offer letters to make sure they bear the signature of the FFM

3.3 Periodically relocate entries of replaced offer letters from the Current worksheet to the Archived worksheet

3.3.1 Sort the data set by Name and then by "Start Date". This should make it clear which records have to be replaced by newer entries



# Recurring Findings – POPS Casual Payroll

Issues	Solution
Missing offer letter	<ul style="list-style-type: none"><li>• System capturing offer letter validity and contract details digitally stored</li></ul>
Authorized person signature	<ul style="list-style-type: none"><li>• PIs sensitized, faculty policy</li><li>• Validated when letter is received</li></ul>
Timesheets not signed by PI/ Delegate; duplicate payments	<ul style="list-style-type: none"><li>• Initial review before POPS submitted</li><li>• PYAPOPS check to avoid duplicate payment</li></ul>
No reply to monitoring request	<ul style="list-style-type: none"><li>• Retrieve offer letter instantly</li><li>• Requisition records stored at faculty</li><li>• Filing by req number instead of funds/ PIs – easy to find</li></ul>

# Questions & Comments

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- Contact

- [fst.music@mcgill.ca](mailto:fst.music@mcgill.ca)
- x2060



# Upcoming FST Meeting



- Upcoming FST meetings
  - And the next Faculty is.....
- Next Meeting

Date	Time	Location	Room
September 9, 2015	10:00am - 11:30am	Strathcona Anatomy & Dentistry	M/48

The FST meeting schedule for 2015 is posted on the RAN website

<https://www.mcgill.ca/research/ran/members/financial-services-teams-fst>



# And the next Faculty is.....



McGill

# OPEN DIALOGUE

