Making Payments to Research Study Participants Part 2: Technical Knowledge Session

Presenters:
Lynell Griffin, Director - Disbursements
Cindy Lyons, Deputy Controller
Kenyatta Woolridge, Senior Disbursements Specialist
Tamira McCord – Tango Card, Inc. Account Representative

April 22, 2021
Agenda

1. Introduction
2. Supplier Registration
3. Invoice Tips & Tricks
4. Forms
5. How to return cash and gift cards
6. 1099s
7. Reconciliation
8. Tamira-Tango Representative
9. Wrapup
1. Introduction
2. Supplier Registration
Supplier Registration

- Supplier registration required if the supplier is not available in Quantum Financials for invoicing
- Must select supplier type of GWF or State
- Must include the SSN if the payment will be ≥$100 or if the supplier type is State
Supplier Registration

• Coming attraction #1: Supplier Upload capability
• Roll out in June 2021
• Can only be used for creation of 15 GWF suppliers or more
• Spreadsheet will need to be completed and submitted to the supplier registration via a secured email only.
• Will receive confirmation of supplier registration and the newly created supplier number
## Supplier Registration

<table>
<thead>
<tr>
<th>Supplier Name*</th>
<th>Address Name*</th>
<th>Country</th>
<th>Address Line 1</th>
<th>City</th>
<th>State</th>
<th>Postal code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simpson, Bart</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
<tr>
<td>Flanders, Ned</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
<tr>
<td>Clown, Krusty</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
<tr>
<td>Burns, Mr.</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
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<td>Nahasapeemapetilon, Apu</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
<tr>
<td>Simpson, Homer</td>
<td>Primary</td>
<td>US</td>
<td>1313 Mockingbird Ln</td>
<td>Springfield</td>
<td>MD</td>
<td>21201</td>
</tr>
</tbody>
</table>
3. Invoice Tips & Tricks
Invoice Tips & Tricks

• Use an invoice number that is identifiable. The invoice number prints on the check

• Use Invoice group feature to be able to track invoices for a specific project or account
### Invoice Tips & Tricks

#### Manage Invoices

**Search Results**

**Search: Invoice**

- **Business Unit**
- **Invoice Number**
- **Invoice Amount**
- **Invoice Date**: mm/dd/yyyy
- **Supplier or Party**

**Search Filters**

- **Supplier Number**
- **Supplier Site**
- **Taxpayer ID**
- **Invoice Group**: KW-GC

**Actions**

- **Validate**
- **Pay in Full**
- **Approval**
- **Post**

<table>
<thead>
<tr>
<th>Invoice Number</th>
<th>Invoice Date</th>
<th>Creation Date</th>
<th>Supplier or Party</th>
<th>Supplier Site</th>
<th>Unpaid Amount</th>
<th>Invoice Amount</th>
<th>Applied Prepayments</th>
<th>Invoice Type</th>
<th>Notes</th>
<th>Validation</th>
</tr>
</thead>
<tbody>
<tr>
<td>GC Sales Dec 19</td>
<td>05/03/2020</td>
<td>05/02/2020</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
<tr>
<td>GC Sales Feb 20</td>
<td>05/23/2020</td>
<td>05/23/2020</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
<tr>
<td>GC Sales Jan 20</td>
<td>05/11/2020</td>
<td>05/11/2020</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
<tr>
<td>GC Sales Mar 20</td>
<td>05/25/2020</td>
<td>05/25/2020</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
<tr>
<td>GC SALES NOV 19</td>
<td>02/26/2020</td>
<td>02/26/2020</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
<tr>
<td>GC- BUYBACK 1/21</td>
<td>04/07/2021</td>
<td>04/07/2021</td>
<td>UMB Account Trans...</td>
<td>Account Trans</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>0.00 USD</td>
<td>Debit memo</td>
<td>Validated</td>
<td></td>
</tr>
</tbody>
</table>
Invoice Tips & Tricks

• Be sure to confirm the invoice pay group and payment method. Both should match

• Print NONPO invoice header in portrait format and attached to the supporting documentation

• Verify invoice has been validated and initiated for approval
# Invoice Tips & Tricks

## Invoice Details

- **Invoice Date**: 01/19/2021
- **Invoice Type**: Standard
- **Supplier or Party**: TANGO CARD INC
- **Supplier Site**: 1-4700 42ND AVE
- **Address**: 4700 42ND AVE, SUITE 430-A, SEATTLE, WA-98118
- **Invoice Amount**: 1,000.00 USD
- **Applied Prepayments**: 0.00 USD
- **Unpaid Amount**: 0.00 USD
- **Holds**: 0
- **Notes**:

## Installments

<table>
<thead>
<tr>
<th>Installment</th>
<th>Due Date</th>
<th>Gross Amount</th>
<th>Unpaid Amount</th>
<th>Payment Priority</th>
<th>Payment Method</th>
<th>Bank Account</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>01/19/2021</td>
<td>1,000.00</td>
<td>0.00</td>
<td>99</td>
<td>State Payment</td>
<td>.</td>
<td></td>
</tr>
</tbody>
</table>

**Totals**: 1,000.00 0.00

**Pay Group**: STATE PAYMENT

**Payment Reason**: 

**Payment Reason Comments**: — Pay alone

**Discountable Amount**: 1,000.00
Invoice Tips & Tricks
Invoice Tips & Tricks

• Coming attraction #2-State check information
• Available mid May 2021
• Access to see the state check number and check date for NONPO invoices
• Information will be available on the manage installments page under the details tab
• Separate communication will go out to all Quantum Financials users
Invoice Tips & Tricks
4. Forms
Forms cont.

• New Tango Refund DocuSign form will be available June 2021 on the Working Fund site
  – [https://www.umaryland.edu/financialservices/disbursements/working-fund/working-fund-forms/](https://www.umaryland.edu/financialservices/disbursements/working-fund/working-fund-forms/)

• Department will fill out form and sign; forward to PI for signature and date

• Docusign routes the form to Disbursements for processing, (cc: department)
# Tango Card Refund Form

**Tango Card Refund Request Form**

<table>
<thead>
<tr>
<th>Departmental Contact Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(Tango account holder)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requestor/contact person:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Email:</th>
<th>Phone:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Reason for Refund:</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Quantum NONPO Invoice Number</th>
<th>Quantum NONPO Invoice Amount</th>
<th>Tango Card Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project</th>
<th>Organization</th>
<th>Contract Number</th>
<th>Funding Source</th>
<th>Exp Type</th>
<th>Refund Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Distribution Combination</th>
<th>7062: 000.000000000.000000.0000000.000(example)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object:</td>
<td></td>
</tr>
<tr>
<td>Source:</td>
<td></td>
</tr>
<tr>
<td>Organization:</td>
<td></td>
</tr>
<tr>
<td>Activity:</td>
<td></td>
</tr>
<tr>
<td>Purpose:</td>
<td></td>
</tr>
<tr>
<td>Function:</td>
<td></td>
</tr>
<tr>
<td>Refund Amount:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Departmental Contact Signature (Tango account holder)</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>PI/Designee Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

For Tango Card Inc. Use ONLY

<table>
<thead>
<tr>
<th>UMB account details:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank:</td>
<td>Villa Page Bank, N.A.,</td>
</tr>
<tr>
<td>Bank Address:</td>
<td>538 Montgomery Street, San Francisco, CA 94104</td>
</tr>
<tr>
<td>Account Name:</td>
<td>State of Maryland - University of Maryland Baltimore</td>
</tr>
<tr>
<td>Account Number:</td>
<td>1108066162</td>
</tr>
<tr>
<td>ACH/RTN:</td>
<td>21100024-6</td>
</tr>
</tbody>
</table>

If you have questions email giftcards@umaryland.edu or call Damon West at 410-706-1489/ Michele Robinson at 410-706-9740.

General Working Fund

giftcards@umaryland.edu
Office of the Controller
The Saratoga Building; Room 02-125 220 Arch Street
Baltimore, MD 21201
Forms cont.

Void Check Form:

• Used to reissue a GWF check
  – Lost, damaged, expired
  – Include invoice header, copy of check, and email/memo reason for reissue

• Used to credit department

• Entire original check should be included
# Void Check Form

## Office of the Controller

**Working Fund Check Return/Void Form**

<table>
<thead>
<tr>
<th>Requesting Department Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Requestor/Contact person:</td>
<td></td>
</tr>
<tr>
<td>E-mail:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
<tr>
<td>Phone:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Request:</th>
<th>Reissue check</th>
<th>charge back to dept (UMB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reason for Return:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Original (returned/voided) Check Information

<table>
<thead>
<tr>
<th>Payee name (last, first, initial)</th>
<th>Check Date (mm/dd/yy)</th>
<th>Check #</th>
<th>Check Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>

**Grand Total:** $ 0.00

### Only one account distribution per form

<table>
<thead>
<tr>
<th>Project</th>
<th>Source</th>
<th>Organization</th>
<th>Activity</th>
<th>Purpose</th>
<th>Function</th>
<th>Object</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you have questions email fc-workingfund@umaryland.edu

If you need to speak to someone call Damon West at 410-706-1485 or Michele Robinson at 410-706-6746.

Return original form and supporting documentation to:

General Working Fund
Financial Services
The Saratoga Building - Room 02-123
220 Arch Street
Baltimore, MD 21201
5. How to return cash and gift cards
Returning Cash and Gift Cards

If the part of the study involving compensation to participants ends then the best practice is to settle undistributed cash or gift cards as soon as possible.

• Cash is returned by making a deposit at the Cashier’s Office
  – The Cashier’s Office is located at:
    University of Maryland, Baltimore
    Health Sciences and Human Services Library
    601 W. Lombard Street, 2nd Floor
    Baltimore, Maryland 21201
  – Cashier’s Office will be accepting departmental deposits on Tuesdays and Thursdays from 9:00am – 3:00pm by appointment only.

• To schedule an appointment, please book via Microsoft Bookings at:
  https://outlook.office365.com/owa/calendar/UMBU_UniversityCashier@umbcits.onmicrosoft.com/bookings/.
Return Cash and Gift Cards cont.

- Gift Cards purchased before January 2021 can also be returned by creating a buyback request in the Gift Card system (GCS)

- Deadline for Buyback requests is June 15, 2021. After June 15, 2021 buybacks will no longer be accepted. Departments must resolve unused gift cards by transferring them to another project – see Procedure for more information on how to handle unused gift cards

- Once buyback is approved, create an appointment to return cards to the Cashiers Office

  - Open Tuesday and Thursday from 9:00 AM – 3:00 PM by appointment only.
  - Click this link to schedule an appointment: https://outlook.office365.com/owa/calendar/UMBUUniversityCashier@umbcits.onmicrosoft.com/bookings/
  - Cashier’s Office Webpage: https://www.umaryland.edu/student-financial-services/
How to submit a buyback request

Buybacks

A. From the main menu select $ Sell Back My Cards
B. Choose your card type (if type is not list then this is not an allowable buyback)

GCS LINK
https://afcf.umaryland.edu/gc Exchange/
D. Complete all (**)

**required fields

All buybacks will be applied to Object 7062

<table>
<thead>
<tr>
<th>Gift Card Type:</th>
<th>Amazon</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gift Card Value:</td>
<td>$20.00</td>
</tr>
<tr>
<td><strong>Quantity:</strong></td>
<td>number only</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td></td>
</tr>
<tr>
<td>Project ID:</td>
<td>number only</td>
</tr>
<tr>
<td>Quantum Source:</td>
<td>number only</td>
</tr>
<tr>
<td>Quantum Organization:</td>
<td>number only</td>
</tr>
</tbody>
</table>

E. Click Submit Request. You will receive an email that your buyback request was submitted to Disbursements for review.

F. Once your request has been approved, you will receive a buyback approval notice. The department has 15 business days to physically return the cards to the Cashier’s Office.
Although buybacks will no longer be accepted after June 15, 2021:

• Requests to obtain gift cards will be accepted until the Gift Card System inventory is depleted!

(The inventory will not be replenished and special orders cannot be accepted).

• Therefore, use caution to only request gift cards as needed. Buybacks for cards obtained from the Gift Card System after January 1, 2021 are not eligible for buyback.

• The Gift Card System will be retired after the current inventory is depleted. An announcement will be made prior to retiring the System.
6. 1099s
1099s

• Required when all taxable payments to an individual equal or exceed $600 in a calendar year

• UMB is required to report all payments of $600 or more to the IRS

• Participant will receive a 1099-MISC for cash, check, or gift cards
1099s cont.

• If department is dispensing gift cards to a RSP totaling $100.00 or more a monthly participant log should be sent to Disbursements
  – Log should include name, address, SSN, and total amount received (cash and/or gift card)

• When a RSP receives cash/gift card of $600 or more per calendar year. RSP information should be sent to Disbursements

• Send department monthly log to fs-workingfund@umaryland.edu

• Send the log via securexfer.umaryland.edu Subject: 1099
### Log sample

<table>
<thead>
<tr>
<th>Date of Visit</th>
<th>Participant</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
<th>SS#</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/22/20</td>
<td>POLAR, RATIO</td>
<td>2 ELEMENT ROAD</td>
<td>CARBON</td>
<td>OH</td>
<td>48795</td>
<td>XXX-XX-XXXX</td>
<td>$250</td>
</tr>
<tr>
<td>10/29/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/5/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/12/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/19/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Cash Received: **$1,250**

<table>
<thead>
<tr>
<th>Date of Visit</th>
<th>Participant</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
<th>SS#</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/30/20</td>
<td>MASS, SILVER</td>
<td>47 TRANSITION MT</td>
<td>HYDROGEN</td>
<td>MN</td>
<td>10791</td>
<td>XXX-XX-XXXX</td>
<td>$250</td>
</tr>
<tr>
<td>11/6/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/13/20</td>
<td></td>
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<tr>
<td>11/20/20</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/24/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Received: **$1,250**
Questions?
7. Reconciliations: Object 7062
From Part 1 Workshop
Dated April 1, 2021
Accounting Principles

• For RSPs who receive cash or gift cards, the expenses are incurred when the RSP receives the cash or gift card.

• When cash or gift cards are used, object 7062 is used to “hold” the funds until disbursed to the RSP.

Also, UMB cannot invoice for F&A until expense is incurred.
Accounting Principles

Object 7062 – Study Participant Pay

When cash or gift cards are distributed, a debit memo is required to move the funds from 7062 to expense object 3125 – Study Participant Group.
Accounting Principles

Object 7062 – Study Participant Pay

• It is critical that funds do not linger in object 7062. Debit memos should be processed timely.

• Subsequent payment requests can be denied by Disbursements.

• Negative consequences on audits.

• The State closely monitors the Working Fund activity due to the nature and volume of transactions.
• Use Quantum Analytics to run the Object 7062 report

• The Object 7062 report is used for:
  • Requesting subsequent checks needed to make cash or gift card payments – a copy of the report must be included with the check request
  • Reconciling cash and gift card payments – a copy of the report must be included with the reconciliation documentation
7. Reconciliations
From Part 1 Workshop
Dated April 1, 2021
Reconcile Payments with the Study Funds Received

- A reconciliation is a formal document that summarizes the funds received, distributed and remaining. Interim reconciliations should be signed and dated by the preparer. Final reconciliations should be reviewed, signed and dated by the preparer, department administrator (or designee), and Principal Investigator.
• Notes:

1. The study participant log (or other record showing recipient payments) is required.

2. Count cash and gift cards at least once per month.

3. Reconcile count and activity with the original fund request at least once per month.

4. Compare activity on the reconciliation worksheet with the general ledger activity.
• Tools needed to perform a reconciliation:
  – Study Participant Log
  – Cash/Gift Card Count Sheet
  – Reconciliation Template
  – Quantum Analytics Reports
    • Object 7062
    • Object 3125
Reconciliations

1. Count cash and gift cards on hand
   – Complete the **Cash/Gift Card Count Sheet**:

   ![Sample Count Sheet](image_url)

   **Instructions:** Please fill in the fields shaded blue below.

   - **BILLS**
     - Value: $100, Quantity: 0, Amount: $0
     - Value: $50, Quantity: 0, Amount: $0
     - Value: $20, Quantity: 0, Amount: $0
     - Value: $10, Quantity: 0, Amount: $0
     - Value: $5, Quantity: 0, Amount: $0
     - Value: $1, Quantity: 0, Amount: $0
     - **Total Bills:** $0

   - **GIFT CARDS**
     - Quantity: 0, Amount: $0
     - **Total Value of Gift Cards:** $0

   **RECONCILIATION**
   - **Check/Order request amt:** $0
   - **Cash:** $0
   - **Gift Cards:** $0
   - **Difference:** $0

   **Counter signature/Date**
Reconciliations Continued

2. Reconcile count and activity to the original funding

   – You will need the Study Participant Log:
# Study Participant Log

**IRB/Protocol #62507322**

**Project ID 12345678**

**WF Request - November 1, 2012**

<table>
<thead>
<tr>
<th>Date</th>
<th>Signature or Participant ID Number</th>
<th>Cash</th>
<th>Gift Card</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 22, 2012</td>
<td>Michael Smith</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Keith Smith</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Charles Smith</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Brian Smith</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>William Smith</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$250</strong></td>
<td></td>
</tr>
<tr>
<td>November 23, 2012</td>
<td>Robert Johnson</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>James Johnson</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$100</strong></td>
<td></td>
</tr>
<tr>
<td>November 24, 2012</td>
<td>Paul Hewson</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>David Evans</td>
<td></td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Dr. Bruce Clemons 11/30/2012  
PI Name Verification Date  
PI Signature
3. Complete the Reconciliation Worksheet:
**Study Participant Reconciliation Template**

**IRB/Protocol #62507322**

**Project ID 12345678**

**Instructions: Please fill in the fields shaded blue below.**

### SUMMARY OF ACTIVITY

<table>
<thead>
<tr>
<th>Date</th>
<th>Cash</th>
<th>Gift Cards</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/22/2012</td>
<td>250</td>
<td>0</td>
<td>250</td>
</tr>
<tr>
<td>11/23/2012</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>11/24/2012</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Distributed**

|           | $350 | $100 | $450 |

**Remaining In Department (per cash/card count)**

<table>
<thead>
<tr>
<th>Date</th>
<th>Cash</th>
<th>Gift Cards</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/30/2012</td>
<td>525</td>
<td>25</td>
<td>550</td>
</tr>
</tbody>
</table>

**Total Distributed and Remaining**

|           | $875 | $125 | $1,000 |

### RECONCILIATION

<table>
<thead>
<tr>
<th>Check Amount</th>
<th>Distribution (autofills from above)</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/1/2012</td>
<td>1,000 Cash 350 Gift Cards 100</td>
</tr>
</tbody>
</table>

- Check request amount $1,000
- Less: Distribution (450)
- Amnt. Remaining 550
- Cash/card count 550
- Difference 0

**General Ledger Reconciliation**

<table>
<thead>
<tr>
<th>Amount Distributed from Above</th>
<th>$450</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Charged to Project General Ledger Account 3125</td>
<td>$450</td>
</tr>
<tr>
<td>Difference</td>
<td>0</td>
</tr>
</tbody>
</table>

-----------------------------Note: Any difference not equal to zero requires investigation and corrective action-----------------------------

**Nate Reuss - Study Coordinator**  
Name & Title of Preparer:  
Signature of Preparer and Date

**Noel Mitchell - Research Administrator**  
Name & Title of Reviewer:  
Signature of Reviewer and Date

**Dr. Bruce Clemons**  
Name of Principal Investigator:  
Signature of Principal Investigator and Date
Questions?
Change Management and Advisory Services
From the Part 1 Workshop
Dated April 1, 2021
Change Management and Advisory Services (CMAS)

- (CMAS) provides assistance and oversight to campus departments with any audit, compliance, and general fiscal or operational matters. They support the University by advising, assisting, and educating the campus community on accountability and compliance effectiveness.

Saratoga Building
Ground Floor Level
CMAS Review Requirements

• Conduct periodic reviews of a sample of payments to ensure departments are reconciling logs and reclassifying appropriate amounts
• Ensure departments are following policy and procedures (i.e. all requirements)
• Report results to the department selected, OOTC, and SPAC
Compliance Trends

• Funds not adequately secured and accounted for (offsite locations, personal bank accounts)
• Initial and monthly counts are not done, not done by independent person, not documented
• Funds are not tracked properly (no log, only receipts) or separately by working fund request
• Study participant logs don’t have all necessary information (no participant signature)
Compliance Trends (Cont.)

- Debit memos to reclassify disbursement amounts are not performed or amount transferred is not proper
- PI not verifying study participant logs by signing and dating log
- Undistributed funds not deposited back timely (unused cash or gift cards)
Important Concepts - Review

• Policy and Procedure controls and requirements apply to:
  – All types of compensation (e.g. checks, cash, GCs)
  – All sources of compensation (e.g. Working Fund, State, and GCS)
  – All types of physical and electronic delivery methods (e.g. Face-to-face, U.S. mail, email)
  – All study/department locations (e.g. on campus, off campus, remote)
Important Concepts - Review

• Use caution to ensure that the SPP process is used for the purpose intended
  – People
    • Compensate Study Participants (see definition)
  
  – Funds
    • Used to pay Study Participants for participating in a study as allowed/described in the study documents
Important Concepts - Review

• Validity of the participants – Required by the PI
  – The process for providing reasonable assurance that payments are only made to individuals who are enrolled in the research study. The Study Participant Log must be compared to the research study records to validate that people listed on the log are valid study participants. The method that is used to test the validity should be documented.

  – Referred to under each form of compensation in the Procedure
Important Concepts - Review

• Proper segregation of duties:

  – Person A acquires funds and Person B counts and verifies the funds

  – A person not directly associated with the study performs the monthly reconciliations

  – Funds are stored in a safe or locked drawer
COMING ATTRACTIONS
FY21 Year End Deadlines

- **NONPO Supplier Registrations** - new suppliers that are needed for FY21 invoices must be submitted with complete and accurate information by **Wednesday, June 2nd**.

- **NONPO invoices with “State Payment”** payment method - the invoice must be initiated and approved by the department and supporting documentation must be emailed to **rs-bf-nonpo@umaryland.edu** via **Accellion** by **Wednesday, June 16th**.

- **NONPO invoices with “General Working Fund”** payment method - the invoice must be initiated and approved by the department and supporting documentation emailed to **rs-bf-nonpo@umaryland.edu** via **Accellion** by **Wednesday, June 16th**.
Upcoming Workshops:

Monday, May 10
11:00am -12:00pm
by web seminar
Q&A

This is an opportunity to ask questions related to reconciling payments. May also be helpful as we approach the end of the fiscal year! Will be offered again in June.
Upcoming Workshops:

Thursday, June 10
2:00 pm - 3:00 pm
by web seminar

Q&A

This is an opportunity to ask questions related to reconciling payments. May also be helpful as we approach the end of the fiscal year!
Tango Card
Questions?