How to Use the Gift Card System

Presenters:
Cindy Lyons, Policies and Procedures
Kenyatta Woolridge, Disbursements

March 27, 2019
Agenda

1. Introduction
2. Policy and Procedure – Cindy Lyons
3. Processing Gift Card Requests – Kenyatta Woolridge
4. Questions/Discussion
5. Quantum Financials
6. Upcoming Events
1. Introduction
2. Policy and Procedure
Policy

• What is a Research Study Participant?
  
  – A living individual (aka human subject) about whom a Principal Investigator conducting research obtains: 1) Data through intervention or interaction with the individual or 2) Identifiable private information.

• Policy applies to UMB Operational Units (schools, departments, divisions) requesting payments in the form of cash, checks, or gift cards as compensation to research study participants.

• This workshop demonstrates how to request gift cards through the Gift Card System.
**Procedure**

- Describes process for making payments to study participants
- Assigns responsibilities to individuals and departments
- Defines requirements and controls needed to meet sponsor, UMB, state, and federal regulations
Procedure (cont’d.)

– Similar to the requirement for individual checks, a study participant who receives a gift card with a value of $100 or more is required to provide name, address, and SSN to the department.

– Department is required to submit this information to Financial Services – Disbursements for 1099-MISC reporting.
Procedure (cont’d.)

– The department must submit the spreadsheet to the Financial Services - Disbursements Manager on a monthly basis, no later than the 10th day of the month.

– Email the file to lpendleton@umaryland.edu via the Accellion Secure File Transfer Appliance.

– DO NOT send files through the regular campus email/mail (i.e. Outlook, Office 365, Interoffice Mail).
**Procedure** (cont’d.)

- Departments are required to properly secure the study participant’s name, address, and social security number. Review [UMB Policy X99.16(A) UMB protection of Confidential Information](#) for guidance on safeguarding personal information.
Procedure (cont’d.)

• What is a 1099-MISC?
  – An IRS form used to report income to the IRS
  – Required when all taxable payments to an individual exceed $600 in a calendar year
  – All payments includes stipends, study participant payments, etc.
  – Be aware that payments processed through Disbursements are combined by tax ID number
Procedure Highlights

• Departments maintain records
  – Study Participant Log
  – Cash and Gift Card Counts
  – Reconciliations
  – Documentation from the grant/contract authorizing funds for payments to study participants
Procedure Highlights Continued

• Account Number #4862 – Study Participant Pay – Imprest for group requests

• Initial request for gift cards is charged to the sponsored project ID under Account #4862

• Every month departments must submit a journal entry to credit #4862 and charge the Study Participant Pay – Group account #3125
Procedure Highlights Continued

• Documentation
  – Part of the grant/contract authorizing the payment
  – RAVEN printout showing activity in 4862
  – Consent Form
  – Study Participant Payments Gift Card Request Form
Procedure Highlights Continued

• Consent Form:
  – Outlines remuneration amount or other compensation and procedure

  – If this study includes compensation to participants for their participation in the study which is in excess of $600 in a calendar year, include a statement that informs participants that they will be responsible to report this income to the IRS.
• Consent Form:
  – Purpose and dates of the study
  – If the study continues/renews beyond the initial period, an updated Consent Form that includes the new period must be submitted.
  – An outdated Consent Form may not be used
• **UMB IRB Documentation** - -
  – If a study is shared with another institution, the documentation submitted with the payment request must include the UMB IRB document authorizing the payment.

• All signatures must be original signatures. Electronic, digital, stamped, or photocopied signatures are not allowed.
Establish the Study Participant Log

• The official record of payments to study participants. The information on the Log should include, but need not be limited to:
  – The total amount and date of each Working Fund or Accounts Payable request related to participant compensation and the initials of the payment verifier
  – The date of each payment
  – Participant signature or initials for receipt of each payment (either on the log or as an attachment to the log)
  – The amount of each payment
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.
1. Count cash and gift cards on hand
   – Complete the **Cash Card Count Form**:

<table>
<thead>
<tr>
<th>Department</th>
<th>Working Fund Check #/GC Order #</th>
<th>Date of Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash/Gift Card Custodian</td>
<td>Working Fund Check Amt./GC Order Amt.</td>
<td>Time of Count</td>
</tr>
<tr>
<td>Administrator</td>
<td>Project ID</td>
<td>Name of Counter</td>
</tr>
</tbody>
</table>

**SAMPLE**

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**University of Maryland Baltimore**

**Cash/Gift Card Count Sheet**

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

<table>
<thead>
<tr>
<th>Value</th>
<th>Quantity</th>
<th>Amount</th>
<th>Denomination</th>
<th>Quantity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100</td>
<td>0</td>
<td>0</td>
<td>$100</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>$50</td>
<td>0</td>
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<td>$50</td>
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<tr>
<td>$20</td>
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</tr>
</tbody>
</table>

**Total Bills** 0 Total Value of Gift Cards 0

**RECONCILIATION**

<table>
<thead>
<tr>
<th>Check GC Order Amt</th>
<th>Cash Gift Cards</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check GC Order Amt</td>
<td>0</td>
<td>Cash Gift Cards 0</td>
</tr>
<tr>
<td>Less: Distribution</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Amount Remaining</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cash/card count</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Difference</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Counter signature/Date
Reconciliations Continued

2. Reconcile count and activity to the original funding

— You will need the Study Participant Log:
## SAMPLE

### Study Participant Log

**IRB/Protocol #**

**Project ID #**

<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></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Recipient</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$0</td>
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<td>$0</td>
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<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

**PI Name**

**Verification Date**

**PI Signature**
3. Complete the Reconciliation Worksheet:
**Study Participant Reconciliation Template**

**IRB/Protocol #**

**Project ID #**

**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></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Amount Distributed to Participants *
* Detail on Study Participant Log *

Total Distributed

$0 $0 $0

Remaining in Department (per each category)

Total Distributed and Remaining

$0 $0 $0

### RECONCILIATION

<table>
<thead>
<tr>
<th>Check/Order Amount (as fills from above)</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Gift Cards</td>
<td></td>
</tr>
</tbody>
</table>

| Check/GCS request amount | $0 |
| Less: Distribution       | 0  |
| Amnt. Remaining          | 0  |
| Cash/card count          | 0  |
| Difference               | $0 |

### General Ledger Reconciliation

| Amount Distributed from Above | $0 |
| Amount Charged to Project General Ledger Account 3125 | $0 |
| Difference | $0 |

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

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**Name & Title of Preparer**

Signature of Preparer and Date

**Name & Title of Reviewer**

Signature of Reviewee and Date

**Name of Principal Investigator**

Signature of Principal Investigator and Date
What to Do When the Study Ends

Note: If the part of the study involving compensation to participants ends significantly earlier than the end of the study project then the best practice is to settle undistributed gift cards as soon as possible.

• Perform final gift card count

• Reconcile final count and activity with the initial funding

• Process any remaining journal entries needed to clear account 4862

• Return all unused funds within 30 days
What to Do When the Study Ends

Note: If the part of the study involving compensation to participants ends significantly earlier than the end of the study project then the best practice is to settle undistributed gift cards as soon as possible.

• Returning Funds:
  – Gift Cards
    • Transferred via journal entry to another study
    • Sold back to the Gift Card System (upon approval)
    • Purchased using non-UMB funds (e.g. personal funds). Funds used to purchase the Gift Cards must be deposited at the Cashier’s Office for credit back to the project.
• Notes:
1. The study participant log (or other record showing recipient payments) is required.
2. Count 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.
5. Any differences must be resolved. Any unresolved differences must be reported in writing to:
   A. ---Department Chair
   B. ---Dean
   C. ---Director of Management Advisory Services
   D. ---Director of Financial Services
   E. ---Director of Sponsored Projects Accounting and Compliance

6. Account 4862 must be zero within 30 days of the end of the study.

7. Return unused gift cards

8. Consider making more frequent requests in smaller amounts to reduce the amount of gift cards held in departments
Policy and Procedure controls and requirements apply to:

- All forms of compensation (e.g. checks, cash, GCs)
- All sources of compensation (e.g. Working Fund, AP, 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
• **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
3. Gift Card System
• **Gift Card System**
  – The Gift Card System (GCS) is a web-based application designed for departments to buy gift cards to compensate research study participants. Departments may return unused gift cards that were purchased through the GCS (upon approval).

  – Financial Services – Disbursements and Financial Services – Student Accounting are the central administrative units responsible for the primary functions of the GCS.
Your gift cards will be available for pickup **2 hours after you receive this email**. The University’s Cashier’s Office is located at 601 W. Lombard Street (HS/HSL) 2nd Floor, Monday through Friday between 8:30 AM - 3:00 PM. Please bring your picture ID.

You must print this confirmation and bring it with you to get the following Gift Cards

**18106CC2**

<table>
<thead>
<tr>
<th>Alternate Pickup</th>
<th>Buyer Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenyatta Woolridge</td>
<td>Cynthia Lyons</td>
</tr>
<tr>
<td><a href="mailto:kwoolridge@umaryland.edu">kwoolridge@umaryland.edu</a></td>
<td><a href="mailto:clyons@umaryland.edu">clyons@umaryland.edu</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Buyer Conf ##</th>
<th>Sold Date</th>
<th>Buyer Name</th>
<th>Alternate Name</th>
<th>Type</th>
<th>Gift Card</th>
<th>Value</th>
<th>Qty</th>
<th>Fee</th>
<th>Fee Total</th>
<th>SubTotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>18106CC2</td>
<td>2/25/19</td>
<td>Cynthia Lyons</td>
<td>Kenyatta Woolridge</td>
<td>Giant</td>
<td>#252-MH-E</td>
<td>$10.00</td>
<td>100</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,000.00</td>
</tr>
</tbody>
</table>

100 Total Cards

**Order Total:** 1000

**UMB**

Gift Card Exchange

- 341902378CBFF49D
Financial Services

Study Participant Payments
Gift Card Request Form

Requestor Name:  

E-mail:  

Alt. Requestor Name:  

E-mail:  

Memo/Description (list card type and quantity):  

Requesting Dept. ID & Dept. Name:  

Protocol/IRB #:  

Phone:  

Date:  

<table>
<thead>
<tr>
<th>Account</th>
<th>Project ID</th>
<th>Fund</th>
<th>PCBU</th>
<th>Owner Department</th>
<th>Transaction Department</th>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4862</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

By signing below, I confirm that I have read and agree to comply with UHS Policy VIII. 00.01 (8) and Administration & Finance Procedure A-3795 and I acknowledge the Principal Investigator is required to verify, sign, and date the log of all study participant payments. I also acknowledge the Principal Investigator and the Administrator (or designee) are required to verify, sign, and date the reconciliation of the gift cards received, disbursed, and remaining for this request.

Principal Investigator Signature:  

Principal Investigator Name (Please print/type):  

Date:  

Department Administrator (or Designee) Signature:  

Date:  

Department Administrator or (Designee) Name (Please print/type):  

Title:  

The University of Maryland, Baltimore is compliant with the regulations and conditions set forth in the Health Insurance Portability and Availability Act of 1996 (HIPAA).

Gift Card System website:  

https://afci.umaryland.edu/grExchange/

Questions may be sent to:  

FS-WF-Giftcards@umaryland.edu

If you need to speak with someone, call Kenyetta Woolridge at 410-706-2155 or Maurice Clifton at 410-706-2931.

Page (1) of your Documentation to upload.
Resources

1. Gift Card System Webpage

2. Workshops
5. Questions?
Contacts

• Questions about using the Gift Card System or the policy and procedures:
  – Send an email to
    FS-WF-Giftcards@umaryland.edu

• Questions about picking up gift cards at the Cashier’s Office:
  – Call the Cashier’s Office at 410-706-7393
Contacts

Kenyatta Woolridge,
Acting Disbursements Manager
410-706-2155
kwoolridge@umaryland.edu
5. Quantum Financials
Quantum Financials

• New financial accounting system to replace eUMB Financials

• Implementation in October, 2019

• Website: https://www.umaryland.edu/quantum/
Quantum Financials

• Begin to learn the Chart of Accounts and Account Combo structure here:
  – https://www.umaryland.edu/quantum/chart-of-accounts/

• Subscribe to the Elm Weekly for announcements and training sessions:
  – https://www.umaryland.edu/cpa/web-communications/about-the-elm/
Quantum Financials

**General Ledger - COA**

- A Quantum Account will be in this format:
- Object-Source-Org-Activity-Purpose-Function-Unit-Future-Interfund

0000-000-00000000-000000-00000000-000-00-00000-000

Ex: 3752-105-06203000-000000-00000000-620-00-00000-000
6. **Next Workshop:**

   Wednesday, April 24
   10:00 - 12:00
   Pharmacy, Room N203

   **Topic:** Research Study Participants

   **Guest Speaker:** Julie Doherty, Human Research Protections Office