

FST ROUND TABLE

September 25, 2013

10:00am to 11:30am

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



McGill

AGENDA

1. Updates
 2. New Online Course for FSTs on Advances and Expense Reports
 3. Roles & Responsibilities
 4. Compliance & Eligibility – Findings
 - Reimbursement of Expenses – Procedure Update regarding missing receipts
 5. Over-Expenditure Process
 6. Open Dialogue / Q & A / Closing Comments
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UPDATES

- Financial Services Knowledge Base
 - Top Hit when searching on McGill site

financial services knowledge base

McGill

Results 1 to 10 of about 18600 for "financial services knowledge base".

IT Services	Top hit
Financial Services KB	Top hit
B.A.S.E. events	Top hit

UPDATES

- Redistribution of info from FST website
 - RAN website:
 - Announcements
 - FST Round Table Meetings
 - Expense Eligibility Grid (formerly known as the Sponsor Restriction Grid)
 - Financial Services website:
 - FST reports
 - New section "For FFOs"
 - myCourses:
 - FST Advances and Expense Reports course

UPDATES

- Removal of FST website on September 25th
- Contacts for questions about:
 - RAN website
Brenda Lam at (514) 398-2100 or Brenda.Lam@mcgill.ca
 - Financial Services website and myCourses
Salimah Janmohamed at (514) 398-1816 or Salimah.Janmohamed@mcgill.ca

NEW ONLINE ADVANCES & EXPENSE REPORTS COURSE FOR FSTs

Salimah Janmohamed
Communication & Training Officer,
Financial Services

ROLES & RESPONSIBILITIES

- #2. Communicate University procedures as they apply to research funds to promote compliance with all applicable regulations and policies.
- #3. Provide relevant training to local users and act as a help desk where collaboration is necessary to roll out new systems, processes, or other tools which will facilitate research administration.
- #5. Validate expenditures for compliance with applicable Sponsor terms and conditions and University policies.
- #6. Promote sound record retention practices to PIs to facilitate ease of access and compliance with all regulatory policies for retention of documents.

ROLES & RESPONSIBILITIES

- Tri-Agency Future Site Visit
 - We must be prepared
 - TOP priority for Senior Administration
 - Failure NOT an option
- Compliance & Eligibility – Main Focus
 - Document Retention
- Evidence of Grantee Signing Authority
 - Approval Required

Recurring Findings

Ineligible & Non Compliant Transactions

■ Ineligible Expenses

- Missing documentation (no Pcard receipts, no timesheets, no offer letters)
- Office Supplies & Stationary (pens, folders, writing pads, etc)
- Standard Software (Office, Adobe, etc)
- Furniture (office chairs, desks, shelves, etc)

■ Non Compliant Findings

- Lack of evidence of PI approval
- Missing boarding passes (BP)
 - ***NEW - BP NO longer required when other evidence exists to prove trip occurred (e.g one of the following is attached – hotel invoice, taxi chit, meal receipts)***
- Affiliation of traveller to the grantee not disclosed
- Conference Program/Prospectus not attached

Recurring Findings

Ineligible Transactions:

Issue	Error Rate
Missing documentation (receipts, time sheets, offer letters)	27%
Office & other supplies	8%

Non Compliant Transactions:

Issue	Error Rate
Lack evidence of PI approval	9%
Missing boarding passes	25%
No affiliation of claimant to grantee	13%
No conference program/prospectus	11%

Please refer to the following link to TAFAG for complete listing of eligible and ineligible expenses and supporting evidence requirements:

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp#preamble

Supporting Evidence Requirements

ALL expenditures must be authorized by the grant holder or delegate
Authorization must be kept on file at all times

Category of Expense	Supporting Evidence
Compensation-Related Expenses	<ul style="list-style-type: none"> Name, position, salary/stipend, duration, details of benefits, Grant holder's authorization for both POPS payments and Minerva appointment forms Timesheets & Offer Letters
Travel & Subsistence Expenses Sabbatical & Leave Periods	<ul style="list-style-type: none"> Purpose, dates & destinations, Conference prospectus/program, Expense details, vehicle usage details, original receipts, Original airline ticket & boarding passes (if available) or other evidence to prove trip occurred, Separate claim per claimant, Traveler's affiliation to grant holder's research project, Signatures of claimant & grant holder/delegate, Signature of chair for grant holder's claim For visitor's, claims must be countersigned by Director/Chair/Dean
Equipment & Supplies Computers & Electronic Communications Dissemination of Research Results Services & Miscellaneous Expenses	<ul style="list-style-type: none"> Original invoices, contracts, receipts, justification for supplies purchased to demonstrate their relation to the research project, Written justification for smartphone acquisitions/use, documentation describing internal acquisitions/service costs, Method of calculating allocation of shared acquisition/service
Hospitality Expenses	<ul style="list-style-type: none"> Purpose of event, dates, number of participants

Record Retention

- Official Documentation
 - [Documentation and Retention Responsibilities](#)
 - [McGill University Records Retention Schedule \(MURRS\)](#)
- Coming Soon!
 - Record Retention at Faculty/Departmental Level
 - Specifies the type of document that is required to be kept as backup at the Faculty/Departmental Level

CENTRAL UNIT	FUNCTION	TRANSACTION	DOCUMENT TO RETAIN AT FACULTY/DEPARTMENT	COMMENT
FINANCIAL SERVICES	ACCOUNTS PAYABLE / PROCUREMENT	Invoice	N/A	Scanned image of invoices stored in Minerva. ¹
		Packing slip	Scanned or originals	Faculty/Department is responsible for maintaining packing slip.
		Payment requests	Scanned (optional)	Scanned image of payment requests stored in Minerva. ¹
		Procurement Card (PCard) receipts	Original receipts/Electronic record of transactions	Faculty/Department/Cardholder responsible for retention. ¹
		Quotation/Proposal	N/A	Once requestor uploads quotation/proposal to MMP, the electronic form is stored in MMP/Banner. ¹
	BANKING	Cash deposit (stamped receipt)	Scanned (optional)	Stamped receipt must be kept by the unit until the deposit appears on the fund. Once the deposit appears on the fund, the stamped receipt may be discarded.
		Cheque deposit memos & deposit slips	Scanned or originals	Retain relevant memos (i.e. memos that have explanation of what cheque is for). Banking Services only scans the cheque, not the memo attached with the cheque. ¹
		Credit card authorization form	Scanned	Credit card number must be blacked out.
	JOURNALS	FFM approval of feeds/journals/IDCs (emails/memos)	Scanned or originals or electronic record	PI's email approval should not be kept in a personal email inbox, but stored in a central repository so that it can be readily accessible in case of an audit. ¹
		TRAVEL	Advances	Scanned (optional)
Expense reimbursements	Scanned (optional)		Credit card number must be blacked out. Original documents and receipts are kept centrally. ¹	
HUMAN RESOURCES	PAYROLL	Approved retro FOAPAL journal request form	Scanned (optional)	PI or PI's delegate signature is required on the document.
		Approved time sheet	Scanned or originals	HR Procedures: One-Time & Casual Payment (POPS) PI or PI's delegate signature is required on the document. ¹
		FFM approval of Minerva appointments (emails/memos)	Scanned or originals or electronic record	PI's email approval should not be kept in a personal email inbox, but stored in a central repository so that it can be readily accessible in case of an audit.
		Guest lecturer/Speaker remuneration (previously known as Honoraria)	Scanned	Guest Speaker & Speaker Remuneration Policy The POPS Submitter ensures that the supporting documentation is provided to the Payroll Office as well as retained in accordance with the University's retention schedule. ²
		Hire/Offer letter	Scanned or originals	Electronic appointment form stored in Minerva. ¹
SCHOLARSHIPS & STUDENT AID	BANNER STUDENT AID (BSA)	Approved student stipend form	Originals	Student Stipend Payment Authorization In order for student stipends to be processed using the Minerva Award Processing form, PI must first complete and sign the Student Stipend Payment Authorization Form to attest to the nature of payment. This original signed form must be retained in the department for 7 years as supporting documentation in the event of agency or tax audit. Electronic award form stored in Minerva. ¹

Reimbursement of Expenses – Procedure Update regarding missing receipts

- No receipts = Zero Refund
- Reimbursement of Expenses Policy
 - Updated on September 19, 2013
 - Revisions included in version 1.8 circulated on September 20, 2013

OVER-EXPENDITURE PROCESS

- Monthly review by FST vs. RFMS
 - RFMS to handle all over-expenditures less than \$250 and RFMS errors
 - FST to handle all over-expenditures greater than \$250
 - FST closer to PI
 - Timely resolution of over-expenditures
 - Process all correcting entries – transfers of expenses (obtain PI confirmation)
 - Facilitate revised Minerva appointment forms when required
- Total number of funds with over-expenditures for all FSTs = 150 (August 2013)

Number of Funds with Over-Expenditures >\$250 (by FST Code)

■ ART02	5	■ ENG04	3	■ SCI02	5
■ ART03	2	■ ENG05	9	■ SCI03	7
■ ART04	4	■ ENG06	8	■ SCI04	7
■ DEN01	5	■ LAW01	1	■ SCI05	9
■ EDU01	8	■ MAC01	9	■ SCI06	8
■ EDU02	1	■ MAC02	9	■ SCI07	1
■ ENG01	5	■ MAN02	6	■ SCI08	3
■ ENG02	10	■ MED06	1	■ SCI09	2
■ ENG03	5	■ MED07	17		

COMING SOON

- Fund Profile Report – Finalized
- Record Retention at Faculty/Departmental Level

- Next FST Round Table Meeting
 - Wednesday, October 30, 2013 at 10:00am
 - Strathcona Anatomy & Dentistry Building, Faculty Council Room M/48

OPEN DIALOGUE

