FST ROUND TABLE

September 27, 2017

10:00am to 11:00am

Redpath Museum Auditorium
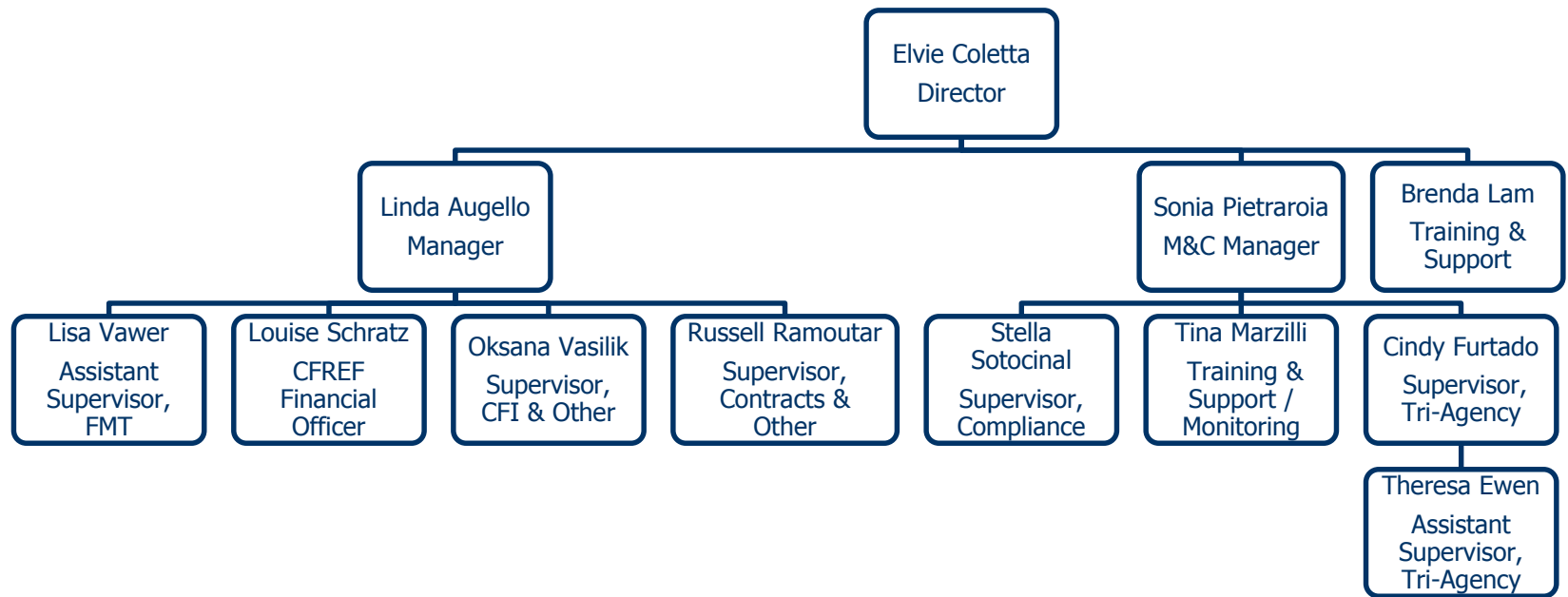
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Agenda

1. Announcements, Updates & Reminders

2. Monitoring & Compliance Updates

3. Tri-Agency Monitoring Visit Updates

4. FST & RAN Meeting Formats

5. Open Dialogue / Q & A / Closing Comments

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RFMS Organizational Chart

Elvie Coletta
Director

Linda Augello
Manager

Sonia Pietraroia
M&C Manager

Brenda Lam
Training & Support

Lisa Vawer
Assistant Supervisor, FMT

Louise Schratz
CFREF Financial Officer

Oksana Vasilik
Supervisor, CFI & Other

Russell Ramoutar
Supervisor, Contracts & Other

Stella Sotocinal
Supervisor, Compliance

Tina Marzilli
Training & Support / Monitoring

Cindy Furtado
Supervisor, Tri-Agency

Theresa Ewen
Assistant Supervisor, Tri-Agency

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PCard – Did you know...

- MOPS self-assesses taxes based on the billing company of the vendor
- If an invoice shows **both GST and QST**, but a company is coded as "Ontario", the system will self-assess taxes → PCard Admin correction to transaction is processed manually
- Example:

	Company Invoice (Head office in Ontario)	MOPS Calculation (coded company as "ON")
Base amount (pre-tax)	$1,000.00	$1,095.00
GST (5%)	$50.00	$54.75
QST (9.975%)	$99.75	$109.23
Invoice Total	$1,149.75	$1,258.98
Fund over charged by:		**$109.23**

> MOPS assessed base amount: $1,149.75 / 1.05 = $1,095.00

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PCard – Tax Correction

- Notify PCard Accounts Administrator
  - pcardadministration@mcgill.ca
  - Provide MOPS print out or **Document #** (Audit # or IC #)
  - Please be sure to attached a **copy of the invoice**
  - Sample message: Please make a tax correction on the attached invoice from company ABC, Doc # XXX. Fund was over charged by $X dollars.
- Correction process
  - Done monthly by feed
  - Before fiscal month closes
  - Company is flagged in MOPS

Travel Management Company Roll-out

- Vision Travel selected and contracted as University's Travel Management Company through tendering process
- Effective December 5, 2016, all units reporting to the Office of VP-Admin & Finance will be required to use Vision Travel for all new airfare bookings
- Use of Vision Travel is **optional** for:
  - Research and Contract funds (2F & 2M)
  - Other research-related funds, and units and faculties where Vision Travel has not yet been rolled out
- For more info, contact: gloria.bachar@mcgill.ca

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Trip Cancellation

- Please provide specific details regarding cancellation as many of these requests are approved by Tri-Agency on a case-by-case basis
  - PI's name
  - Fund number
  - Cost of cancellation
  - Reason for the trip cancellation
- Email: rfmsexpense-eligibility.finserv@mcgill.ca

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Grantee Leaves from University

- Leaves from the University include:
  - Research/sabbatical leave
  - Parental/family/medical leave
  - Unpaid leave/leave of absence
  - Resignation
- Please notify OSR and RFMS *immediately!*
  - To review funds with grantee
  - To prepare final financial statements (or other reports and backup, as required by sponsor)
  - To process refund to sponsor or transfers to another University

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BSA Lump Sum Payments

- Student stipend lump sum payments made at fund's termination for a semester taking place in the future
  - ***NOT recommended*** as this poses a risk to the University
- Student stipends should be paid in instalments throughout the award period

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Positions Without End Dates

- Appointments cannot be charged past the fund termination date

- Department must process FOAPAL change to charge another fund

- Fund Balances and Profiles WEB report (http://www.mcgill.ca/financialservices/reporting/researchers):
    - Verify HR Flag for funds that will terminate soon

- Minerva Salary/Benefit Encumbrance by FOAPAL FZRG0054
    - Shows salary and benefit encumbrances up until the end of the grant fiscal year (as at the month-end of the report)

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OE Monthly Reports

- **FSTs can find their OE reports in the following directory:**
    - \\campus\deptshare\Accounting\Vol1\Financial Services Team\
    - Contact brenda.lam@mcgill.ca if you require access
- **Please indicate the status of OE (or the action taken) in the Comments section**
    - FST/AEC comments are reviewed by RFMS staff
    - This will mitigate back-and-forth communication
- **Help PI better manage funds**

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Monitoring & Compliance Updates

Monitoring & Compliance
THE TEAM

ELVIE COLETTA, RFMS Director

- SONIA PIETRAROIA, Compliance Manager
- STELLA SOTOCINAL, Compliance Supervisor
- CILA CORREIA, Compliance Administrator
- GERTRUDE VITESI, Compliance Administrator
- CRYSTAL YU, Compliance Administrator
- KATHLEEN SZETO, Compliance Administrator
- TBA, Compliance Administrator

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Looking Back at FY17
M&C MONITORING PROGRAMS

In FY17, Monitoring and Compliance Team tested the 5 transaction streams below. Overall, the University attained a good compliance rate for all programs except Appointment Forms.

- ❑ PCard
- ❑ Expense Reports
- ❑ POPS
- ❑ BSA
- ❑ Appointment Forms – New in FY17

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Compliance Results FY17-Q4

University Totals		
PROGRAM	**ALL RESEARCH**	**TRI-AGENCY**
PCard	**9%**	**10%**
Expense Reports	**15%**	**18%**
POPS	**16%**	**12%**
Appointment Forms - *New*	**37%**	**29%**

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EXPENSE REPORTS
Findings & Observations FY17

- ❑ Missing conference program; incomplete agenda/proof of collaboration for trips that involve multiple events
- ❑ Ineligible expenses:
  - ❖ Thesis/academic-related activities
  - ❖ Relocation costs of new research personnel
  - ❖ Passport renewal; student/resident visa to Canada
  - ❖ Office supplies
- ❑ No proper expense approvals:
  - ❖ Missing grant holder approval for changes in posted fund
  - ❖ The claimant's signature is still required even if the resulting amount is zero (except for visitor claims)
  - ❖ TRI-AGENCY:
    - o A countersignature is required for travel expenses of visitors
    - o The approval of student travel claims cannot be delegated

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EXPENSE REPORTS
Findings & Observations FY17

- ❑ Errors resulting to over/underpayments:
  - ❖ Expense claimed in wrong currency
  - ❖ Amount claimed does not match the credit card statement
  - ❖ Per diem claimed beyond official travel dates
  - ❖ Per diem and actual meal receipt claimed for the same date/s
  - ❖ Expenses claimed twice through expense report or another line item
  - ❖ Claimed amount entered in error
- ❑ Affiliation indicated pertains to the requestor and not the traveler
- ❑ Cancelled/postponed airfares:
  - ❖ Cancelled/postponed trips where the air ticket was extended should not be cleared
  - ❖ Inform Kim Bellizzi (TD Asst. Supervisor) via email to request for an extension to clear the airfare advance

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EXPENSE REPORT APPROVED

POPS
Findings & Observations FY17

❑ Over/underpayment due to:
  ❖ Erroneous calculation of hours claimed
  ❖ Discrepancy between hourly rate in offer letter and actual payment

❑ Offer letters not properly signed:
  ❖ FFM electronically/digitally signed
  ❖ Signatory is not the FFM

❑ Time sheet has no proper payment approval:
  ❖ Approved by FFM signed prior to work completion, or
  ❖ Approved before start of work week, or
  ❖ Approved after payment, or
  ❖ Does not indicate the fund to charge, or
  ❖ A fund was indicated but was posted to another fund, or
  ❖ Missing FFM/authorized delegate approval

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APPOINTMENT FORM
Compliance Findings & Reminders

- ❑ The **Offer Letter** must be:
  - ❖ Signed/countersigned by the grant holder
  - ❖ Electronic/digital signatures are **<u>not</u>** acceptable
- ❑ A **Labour Distribution** is the grant holder/s approval of fund/s to use for the employee's salary:
  - ❖ It can be in the form of an email or memo.
  - ❖ The grant holder/s approval must be obtained prior to salary payment.
  - ❖ It must show the following:
    - ▪ *Employee Name, Position*
    - ▪ *Salary Amount, Period Covered*
    - ▪ *Fund, Fund Distribution (if paid from more than 1 fund)*
    - ▪ <u>Sample statement</u>: *Effective DD-MM-YYYY, please process Employee Name, position's salary x% on fund XXXXX (and x% on fund XXXXX)*

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APPOINTMENT FORM
Compliance Findings & Reminders

❑ A **retro FOAPAL** adjustment refers to the transfer of salaries already paid from other funds:

❖ These adjustments must be supported by the approval of grant holder/s whose fund/s is charged.

❖ The approval must include the following:

o Pay period covered by the adjustment;

o Amount to be transferred; and

o Fund/s, including distribution percentages, to which the salary payment/s will be transferred to

o <u>Sample statement</u>: *Effective DD-MM-YYYY, X%* of *Employee name, position's* salary will be moved to fund *XXXXX*

TRI-AGENCY FOLLOW UP VISIT

❑ Tri-Agency follow up visit is scheduled for **June 2018.** The visit is to test the University's solutions to action items that require improvement based on their 2016 Monitoring Visit.

❑ In preparation for this visit, M&C will be testing the following in FY18:

  ❖ *Delegation of Signing Authority*
  ❖ *PCard Expense Justification/Description*
  ❖ *Internal Stores*
  ❖ *Core Facilities*
  ❖ *Faculty Club*

New Monitoring Program
Delegation of Signing Authority

❑ In FY18-Q1, M&C launched a new program to address Tri-Agency requirements on delegation of signing authority:

  ❖ Delegates must be a co-investigator or a member of the grantee's research staff

  ❖ Administrative staff can **not** be delegates as they are not sufficiently familiar and/or involved in the research

  ❖ Delegates may **not** be implemented for "administrative convenience".

❑ Resources:

  ❖ **Delegate Temporary Signing Authority** (Expense report, Travel Advance, Payment Request, POPS): FSKB #*5001*

  ❖ **Delegate Approvals of Purchase Requisitions, Change Orders and PCard Transactions** : FSKB #*3861*

    * FSKB = Financial Services Knowledge Base

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Finance User Profile for Delegate

❑ If the following message appears, PI will **not** be able to complete approval delegation: *[Employee name] is not a FIS user*

❑ Individual needs a Finance profile to be created before they can become a delegate:

- ❖ **Finance → Procurement Administration → Sponsor a Requestor**
- ❖ **ID of Intended Requestor** field, enter the McGill ID of the individual
- ❖ Follow the instructions on the screen. You will be prompted to enter information to create a profile for the individual (Org code, phone/fax number, address etc.)

ID of Intended Requestor		Search	is not able to procure due to an incomplete system profile. Go here to provide the necessary information.

- ❖ Clicking on **Submit** will generate an email sent to FIS Security

❑ Resource: **HOW TO Sponsor a Requestor (MMP):** FSKB *#4016*

PCard Updates

- ❑ Tri-Agency requirements for PCard transactions:
  - ❖ <u>Adequate justification</u> is required before transactions are approved (implemented Feb2017)
  - ❖ <u>Documentation</u> (Optional: Upload of documents; coming Dec2017)
  - ❖ Two levels of <u>oversight</u> (coming Dec2017):
    1. Must be authorized by the PI/delegate to certify expenditures are directly **related to the research**; and
    2. Expenditures are reviewed for **compliance and eligibility** by an appointed institutional official other than the grant holder/delegate
       - *The institutional oversight role can be performed by either by the unit's Financial Officer (FSTs/AECs), or Fund Administrators at Financial Services.*

Internal Expense Allocation & Shared Expenditures

■ Tri-Agency requirements:

☑ Clear authorization by PI/delegate for expense;

☑ All expenses have supporting documentation and adequately justified (if required);

☑ Method of calculation is documented and available; and

☑ Compliance and eligibility is reviewed by an appointed institutional official who is not PI/delegate

Internal Expense Allocation & Shared Expenditures

- Emails sent to FFOs requesting description on how the unit processes shared allocations and maintains its related supporting documentation

- If you are aware of cost sharing activities, please email the fund number to: sonia.pietraroia@mcgill.ca or brenda.lam@mcgill.ca

- To schedule meeting with each faculty to review the current process

- Target completion date: December 2017

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Hospitality for Networking & Research Related Activities

- Faculty Club expenses charged to Tri-Agency funds will require PI's approval and adequate justification
- Faculty Club to provide RFMS with the chits for all Tri-Agency charges
- RFMS to contact PI to obtain approval and justification

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Meeting Format

- Frequency: 4 times per year

- Target audience: researchers/PIs, project managers, research associates, research assistants, technicians, FSTs, AECs, administrative support staff

- Subject Matter Experts (SMEs) will be present to provide updates and answer questions

- Mini crash courses on sponsors from pre-award to post-award

  - Which sponsors/agencies are you most curious about?
  - What kind of questions do you usually get asked or often ask about?
  - Email your suggestions to: brenda.lam@mcgill.ca

FST Meeting Format

- Frequency: 4 times per year

- Target audience: FSTs & AECs

- Purpose of meetings: direct dialogue between FST/AEC and central offices regarding compliance, processes and procedures that involve/impact FST/AEC, forum for FST/AEC to exchange ideas

- Possible formats/topics:

  - More interactive sessions

  - What would you like to get out of these FST meetings?

  - Email your suggestions to: brenda.lam@mcgill.ca

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Upcoming Meetings

Next RAN sessions:

Date	Time	Location	Room
Friday, October 27, 2017	9:00am – 11:00am	Strathcona Anatomy & Dentistry Building	M-1
Thursday, December 14, 2017	TBD	TBD	TBD

Next FST session:

Date	Time	Location	Room
Wednesday, January 24, 2018	TBD	TBD	TBD

FST meeting schedule is posted on the RAN website:
http://www.mcgill.ca/research/ran/fst-meetings

Questions?

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