

**Decision Research**

**Policies & Procedures Manual**

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# **Proposal Submission**

Proposal Preparation Procedure

Fees Policy

Proposal Not Funded Procedure

## **Proposal Preparation Procedure**

### **Informing the Administrator**

PIs are encouraged to inform the Administrator they are submitting a proposal one month before the proposal deadline, target date, or end of submission window and inform the Administrator of all potential personnel, subawardees, or contractors who are expected to work on the project.

### **Statement of Work**

All Statements of Work (Scope of Work, & similar) must be approved by the PI before submission. If a researcher who has not been a PI on a grant while employed with Decision Research is submitting a proposal, the Statement of Work must be reviewed by two experienced PIs other than the author prior to submission. If two PIs are not available to review the Statement of Work, one PI and the Administrator shall review the Statement of Work prior to submission.

### **Budget**

Per the Management and Administration of Grants and Contracts Policy, all budgets for direct expenditures must be approved by the Administrator, and no proposals will be submitted without budget approval.

Domestic travel means travel within and between the United States, its territories and possessions. International travel means travel outside of the United States, its territories and possessions.

Decision Research normally charges a 10% fee on all projects that are not federally funded. This fee is on top of indirect (facilities and administrative) costs.

### **After Submission**

The Administrative Coordinator (AC) shall provide PIs with a copy of the submitted proposal materials. The AC shall create a subfolder in the Proposals folder on the Google drive and upload a copy of the submitted proposal materials. The Administrator or her designee shall add the proposal to the Excel document titled Proposals, which is stored in the Proposals folder on the Google drive.

## **Fees Policy**

Fees are charged unless prohibited by awardee. Fees go in to the Corporate (unrestricted) account.

## **Proposal Not Funded Procedure**

Upon notification that a proposal has been declined, the Administrator or her designee shall pull the proposal file from the “pending proposals” drawer, add a paper copy of the declination communique to the front of the file, and file it in the front of the “Not Funded” file drawer. The Administrator or her designee shall also update the Proposals Excel document stored in the Admin Folder on the Google drive by moving the proposal from the pending section to the not funded section.

# **Grant and Contract Management and Administration**

New Awards, New Subawards, Extensions, Amendments, and Supplements Procedures

Management and Administration of Grants and Contracts Policy

Monitoring Subrecipients Policy

Subpart F Monitoring Procedure

Award Close Out Procedure

Subject Payments Procedure

Contracting for Consultant Services Policy

Consultant Hiring Procedure

Project Reporting Procedure

Travel Policy

Travel Procedure



## **New Awards, New Subawards, Extensions, Amendments, and Supplements Procedures**

### **New Awards and Subawards (DR is Subawardee)**

The recipient of the award communication will notify the Administrator. The Administrator or her designee will perform or oversee the following tasks:

1. Match the awarded budget and dates to the proposal and notify the Administrator and Principal Investigator(s) of any discrepancies.
2. Check the award documents for any unusual requirements, review them, and debrief the Administrator, My Accounting Team (MAT), and/or Principal Investigators (PIs), as applicable.
3. Obtain an in-house proposal nickname from the PI and determine the next available cost-center number. These items are needed for Nos. 4–8 below.
4. Provide the PI with a copy of the award document and detailed budget. Include cost-center number and nickname.
5. Provide MAT with a copy of the award document, awarded budget, and Decision Research (DR) budget. Highlight or flag invoicing instructions and, for Federal awards, CFDA number. Clearly indicate the amount of available funds and performance period, especially to distinguish from value ceilings and/or future funding. Include cost-center number, nickname, managing PI, services type (Direct Federal, Federal Pass-Through, Non-Federal, Support Services), and funder.
6. Create a Project folder on the shared Google Drive and upload the award document, awarded budget, and DR budget to it.
7. Update Reports Due, Project End Dates, and Proposals spreadsheets.
8. Create a green pressboard proposal file (with divider for awards with Subawardees), including a cover page listing
  - PI name
  - In-house grant number and name
  - Grant amount
  - Project period
  - Funding agency
  - CFDA number

- Award number
- Project title
- Reports and invoices due

with the proposal (#1) and award (#2) clipped behind it and the PI, funder, award date, and abbreviated title on the labels, and file it in the Administrator's office with other active projects. Be sure to locate, print out, and include in the folder any unique document (such as institution-specific contracting or reporting requirements) incorporated by reference in the award document(s).

9. Obtain updated cost-center list from Intacct: Company, Departments, Export, delete OT and PTO rows and Parent Id and Parent Name columns. Print the report (3-hole punched, wide margins) and file it in the red address book.
10. For federal awards, check pre-populated data associated with the new award at FFATA when it is available. Report any errors to the funding agency.

Optional: Report PI name, funder, title, and award date on white board in main DR office.

### **Subawards (DR is Awardee)**

If main award is from a federal agency, the Administrator or her designee will perform or oversee the following tasks:

#### **Drafting the Subaward**

- Ensure subaward includes enumerated items in 2 CFR §200.331(a). The required elements are:
  - Subrecipient name (which must match the name associated with its unique entity identifier)
  - Subrecipient's unique entity identifier
  - Federal Award Identification Number (FAIN)
  - Federal Award Date
  - Subaward Period of Performance Start and End Date
  - Total Amount of Federal Funds obligated to the subrecipient
  - Total Amount of the Federal Award
  - Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)

- Name of Federal awarding agency, DR’s name, and contact information for awarding official
  - CFDA Number and Name; DR must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement
  - Identification of whether the award is R&D
  - Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).
  - All requirements imposed by DR on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.
  - Any additional requirements that DR imposes on the subrecipient in order for DR to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports
  - An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between DR and the subrecipient or the de minimus
  - A requirement that the subrecipient permit DR and auditors to have access to the subrecipient’s records and financial statements as necessary for the pass-through entity to meet the requirements of this part
  - Appropriate terms and conditions concerning closeout of the subaward.
- Additionally, when appropriate and at the discretion of the Administrator, the subaward shall require monthly or quarterly invoicing.

**Monitoring Subrecipient**

- See Subpart F Monitoring Procedure.

For all subawards / subcontracts:

**Processing the Subaward**

The Administrator or her designee will perform the following tasks:

1. Draft a subaward agreement between DR and the Subawardee based on the usual template that includes these items as applicable:
  - DR and Subawardee legal names, addresses, and brief descriptions
  - Scope of work

- Key personnel
  - Period of performance
  - Compensation and maximum cost
  - Invoicing instructions and payment information
  - All required elements under “Drafting the Subaward,” above
  - All required contract provisions
  - Signature block
  - Detailed scope of work and budget(s)
  - Flow-down terms and conditions, certifications, and anything else required by the funding agency
2. Obtain PI approval of statements of work and budgets.
  3. Obtain Administrator approval of subaward agreement.
  4. Deliver the subaward agreement to the appropriate contact at the Subawardee institute for partial execution.
  5. Upon return of the partially executed subaward agreement, review the entire document for changes. Query the Subawardee contact and meet with the PI(s) and Administrator as needed to resolve negotiations and ensure PI approval of final statement of work (if edited) and Administrator approval of any other edits.
  6. When the subaward agreement is finalized and partially executed, obtain the Administrator’s signature and return the fully executed document to the Subawardee contact.
  7. Provide the PI with a copy of the subaward scope of work and budget. Include cost-center number and name.
  8. Provide MAT with a copy of the subaward agreement, including budget. Include cost-center number and name. Clearly indicate the amount of available funds and performance period, especially to distinguish from value ceilings and/or future funding.
  9. Upload the subaward agreement to the corresponding folder on the shared Google Drive.
  10. Update the green pressboard proposal file. Subaward documents are clipped separately from main award documents in the proposal file (to the right-hand [recto] side of the first divider). Include a cover page listing
    - Subawardee PI name

- Subawardee grant amount
- Subawardee project period
- Subawardee award number, if applicable
- Project title, if it differs from main project title, and
- Reports and invoices due by Subawardee to DR

with the fully executed subaward agreement clipped behind it, and return the file to the Proposals Funded drawer in the Administrator's office. Be sure to locate, print out, and include in the folder any unique document (such as institution-specific contracting or reporting requirements) incorporated by reference in the subaward document(s).

11. Report first-tier federally funded subawards to FFATA by the end of the month after the subaward is granted. Take a screenshot or print to pdf to verify completion and add a hard copy to the proposal file.

### **Extensions, Amendments, and Supplements**

The recipient of the extension, amendment, or supplement communication will notify the Administrator. The Administrator or her designee will perform or oversee the following tasks:

1. Check all information, including names, numbers, and dates for accuracy and notify the Administrator and PI(s), as applicable, of any discrepancies. PI(s) must approve any new or modified Statements of Work.
2. Review documents with the Administrator for her review and signature, if required.
3. Return document(s) to outside agency contacts as instructed and in keeping with grant or contract stipulations.
4. Provide MAT with a copy of the extension, amendment, or supplement. Include cost-center number and name. Clearly indicate the amount of available funds and performance period, especially to distinguish from value ceilings and/or future funding.
5. Provide the PI with a copy of the extension, amendment, or supplement. Include cost-center number and name and the latest Intacct DR – PI Report w/Budget by CC. Remind the PI that expenses may have been incurred that are not yet posted and ask for any missing details or changes to the spending plan to be forwarded to the Administrator. Acquire PI approval to flow down extensions, amendments, and supplements to DR subrecipients and to extend or renew consulting agreements, if applicable.
6. Deliver any PI-provided additional details or changes to the spending plan to the Administrator to update the organizational budget.
7. Update Reports Due, Project End Dates, and Proposals spreadsheets.

8. Update the green pressboard proposal file cover page to reflect any changes to

- PI name
- Grant amount
- Project period
- Funding agency
- CFDA number
- Award number
- Project title, or
- Reports and invoices due.

Add a numbered tab for the extension, amendment, or supplement in the file. After the new number on the proposal-file cover sheet include

- Date of new document(s)
- Description of document and brief description of purpose, such as “increase award to \$XX and extend period of performance to [new end date].”

Include a copy of the covering email or other correspondence in the file to verify submission day and time, if applicable, then refile it in the Administrator’s office with other active projects. Be sure to locate, print out, and include in the folder any unique document (such as institution-specific contracting or reporting requirements) incorporated by reference in the added document(s).

9. Save new documents to the corresponding project folder on the shared Google Drive.

### **Flow Down of Extensions, Amendments, and Supplements to DR Subawardees**

The Administrator or her designee will perform or oversee the following tasks:

1. Acquire PI approval to flow down extensions, amendments, and supplements to subrecipients (per item 4 in Extensions, Amendments, and Supplements)
2. If the main award is from a federal agency, ensure all requirements listed in Drafting the Subaward and Monitoring Subrecipient sections above are in place and in force.
3. Prepare subaward amendments based on original subaward that include a brief description of all changes, such as “This amendment hereby extends the period of performance through [new end date].”

4. Ensure any additional provisions or other documents, such as new budgets or statements of work, are incorporated by reference and attached to the amendment.
5. Number amendments consecutively. Include the subaward number and signature blocks, including data for both DR and Subawardee authorized representatives.
6. Ensure the Administrator reviews the amendment, acquire the Administrator's signature, and email the amendment, with any other forms or requests for documents (such as certifications, assurances, or updated financials) required by Prime Awardee or these procedures (refer to item 4 of this list) to the appropriate contacts listed in the original subaward agreement.
7. When the fully executed amendment is returned, provide the PI with a copy of the subaward scope of work and budget, if they have changed. Include cost-center number and name.
8. Provide MAT with a copy of the amendment, including budget. Include cost-center number and name. Clearly indicate the amount of available funds and performance period, especially to distinguish from value ceilings and/or future funding.
9. Upload the subaward agreement to the corresponding folder on the shared Google Drive.
10. Update the green pressboard proposal file subaward agreement cover page to reflect any changes to
  - Subawardee PI name
  - Subawardee grant amount
  - Subawardee project period
  - Subawardee award number, if applicable
  - Project title, if it differs from main project title, and
  - Reports and invoices due by Subawardee to DR

Add a numbered tab for the subaward extension, amendment, or supplement in the file. After the new number on the proposal-file cover sheet include

- Date of new document(s)
- Description of document and brief description of purpose, such as "increase award to \$XX and extend period of performance to [new end date]."

Include a copy of the covering email or other correspondence in the file to verify submission day and time, if applicable, then refile it in the Administrator's office with other active projects. Be sure to locate, print out, and include in the folder any unique document (such as institution-

specific contracting or reporting requirements) incorporated by reference in the added document(s).



## **Management and Administration of Grants and Contracts Policy**

All budgets for direct expenditures must be approved by the Administrator. Proposals are not submitted without budget approval. See Expenditures Policy for details regarding approval of all expenditures.

The Principal Investigator (PI) or Project Manager (PM) will be responsible for the overall management of a grant or contract. If there is more than one PI/PM this responsibility will fall upon the first named PI/PM, or, all PIs/PMs listed will choose one to undertake the overall responsibility.

The Administrator works with PIs/PMs to develop a spending plan and monitors cost centers to review adherence to that plan.

### **Approvals**

See Decision Research Expenditures Policy and Payroll Procedure. When cost-center approvals are not possible because of the temporary absence of the PI/PM, approvals will be made by the available person most familiar with the project and later approved by the PI/PM. For extended absences, the PI/PM will prepare a written delegation of these project responsibilities.

### **Budget Revisions**

Budget revisions and amendments are developed by PIs/PMs as needed. Revisions must be reviewed and approved by the Administrator prior to submission to funding agencies and prior to making associated financial commitments.

It is the responsibility of the Administrator to ensure budget revisions comply with applicable laws, rules, regulations, and funding-source guidelines.

In the case of budget adjustments requiring prior approval from funding agencies, the budget is reviewed and, if appropriate, authorized by the Administrator prior to submission to the Program Officer of the funding agency.

Once the PI/PM and, if required, the funding agency, approve the requested revisions, the adjusted project budget is incorporated into the project's working budget and the organization's annual budgets. Updated project budgets are accessible to PIs/PMs via online dashboards and the Administrator and are distributed to PIs/PMs in accordance with the New Awards, New Subawards, Extensions, Amendments, and Supplements Procedure.

### **Cost Overruns**

In the event of a significant cost overrun of a direct cost center, the affected PI/PM may request the Executive Committee (EC) to cover the overrun via corporate or other unrestricted funds. The PI/PM and Administrator will present details of the overrun to the EC. The Administrator will provide the EC with an explanation regarding the cause of the overrun and implement revised procedures as necessary to reduce or eliminate such errors in future.

Decision Research will not engage in unallowable cost sharing.

## Monitoring Subrecipients Policy

As a recipient of federal grant awards, Decision Research is required to manage and monitor subrecipients. OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200), specifically sections 200.330 and 200.331, requires prime recipients of federal funds to monitor subawards and to ensure subrecipients meet the audit requirements in Subpart F and use funds in accordance with applicable laws, regulations and terms of the award.

Decision Research's responsibilities include:

- Informing the subrecipient of all applicable federal laws and regulations and all appropriate flow-down provisions from the prime agreement
- Reviewing the subrecipients' audit results via the Federal Audit Clearinghouse (<http://harvester.census.gov/sac/>)
- Reviewing the subrecipient's record in the System for Award Management to ensure the subrecipient has not been suspended or disbarred from federal assistance activity (<http://sam.gov>)
- Reviewing any corrective actions cited by subrecipients in response to their audit findings
- When audit findings are related to Decision Research's awards to the subrecipients, issuing a management decision on subrecipient's audit findings within six months after receipt of the audit results and ensuring the subrecipient takes appropriate and timely corrective action

Subrecipient monitoring responsibilities are shared among the following:

**Principal Investigators (PIs)** have the primary responsibility of monitoring subrecipients' progress and ensuring compliance with Federal regulations and both prime and subrecipient award terms and conditions.

**The Administrator** assists PIs in reviewing their monitoring responsibilities, reviewing subrecipient invoices, identifying and following up on questionable expenditures, if necessary, and maintaining documentation of monitoring efforts.

The Principal Investigator (PI) and the Administrator should use the following subrecipient monitoring procedures when appropriate:

1. The PI should review technical performance reports or other specified deliverables on a timely basis. Any unforeseen issues should be documented, investigated, and resolved.
2. The PI and Administrator should perform an expense to budget comparison for cost-reimbursement subagreements. The subrecipient's invoices must show both current period and cumulative expenses-to budget.

3. The PI and the Administrator should review invoices regularly and document their review in the grant file. Such documentation may include, for example: PI initials or authorizing signature on invoices, email communications, notes of meetings with the subrecipient's grant administrator, etc.
4. The Administrator should request the subrecipient to provide clarification of invoiced charges that appear unusual, excessive, or otherwise questionable. If the subaward terms permit, the Administrator may request detailed justification to verify the allowability of the cost. Examples of detailed justifications include:
  - Payroll records
  - Copies of paid invoices showing item cost and Vendor Justification forms if required
  - Descriptions of services rendered by consultants including hourly rates and time reports
  - Details of incurred travel charges stating the purpose of the travel
  - Records identifying any unallowable costs
5. Subrecipients not subject to Uniform Guidance Subpart F - Audit Requirements may require additional monitoring by the Administrator to ensure compliance. For subrecipients deemed to require closer scrutiny, PIs and the Administrator should work to establish additional channels of communication and monitoring methods. Subrecipient monitoring plans should be devised, as appropriate. Decision Research's contracts with foreign or for-profit subrecipients may specifically describe applicable compliance requirements and responsibilities.
6. The PI and/or the Administrator may at their discretion conduct on-site visits to evaluate compliance with the project's scientific objectives, and the appropriateness of the subrecipient's administrative systems, processes and charges.
7. Audits of subrecipients may be performed on a discretionary basis in order to resolve questionable costs or other noncompliance issues.

## Subpart F Monitoring Procedure

### Rules

2 CFR 200.501 requires non-federal entities that expend \$750,000 or more in federal awards during the non-Federal entity's fiscal year to have an audit.<sup>1</sup> The auditee is required to prepare a corrective action plan in response to any audit findings and take such corrective action. Foreign entities are exempt from the audit requirement of 2 CFR Subpart F.

2 CRF 200.331 requires pass-through-entities to evaluate each subrecipient's risk of noncompliance with Federal rules and the terms and conditions of the subaward for the purpose of determining appropriate subrecipient monitoring. Pass-through entities are required to verify that every subrecipient that meets the threshold in 2 CFR 200.501 have received an audit as required by Subpart F of the Uniform Guidance. Pass-through entities are also required to follow up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award that were identified in audits.

### Subpart F Monitoring Document (DR is Pass-Through Entity)

#### *Potential Subrecipients*

The Administrative Coordinator is responsible for verifying whether a potential subrecipient has completed an audit per Subpart F of the Uniform Guidance. Prior to the submission of a proposal for a Prime Award, the Administrative Coordinator must access the Federal Audit Clearinghouse (FAC) at <https://harvester.census.gov/facweb/> and ascertain whether an audit has been completed for the potential subrecipient's most recently ended fiscal year. If the potential subrecipient has posted an audit to the FAC for its most recently ended fiscal year, the Administrative Coordinator shall take a screen grab of the FAC webpage for documentation, create a hyperlink to the screen grab in the Monitoring Subrecipients document,<sup>2</sup> and place a copy of the screen grab in the award file. The Administrative Coordinator shall notate the date that the audit was accessed from the FAC and whether there were audit findings in the Subrecipient Monitoring document. If there were audit findings, the Administrative Coordinator shall inform the Administrator that findings were present and create a hyperlink to the audited financial statements in the Monitoring Subrecipients document. The Administrator must promptly draft a

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<sup>1</sup> 2 CFR 200 (The Uniform Guidance) applies to awards and amendments to add incremental funding that were executed after December 26, 2014. Awards that were made prior to December 26, 2014 that have not been amended to include incremental funding after that date are governed by OMB Circular A-133. OMB Circular A-133 mandates that non-federal entities that expend more than \$500,000 in federal funds in the entity's fiscal year have an audit.

<sup>2</sup> The Monitoring Subrecipients document is stored in the Subrecipient Monitoring folder on the Google shared drive

Management Plan tailored to address concerns raised by the finding(s) and document the Management Plan in the Subrecipient Monitoring document.

If an audit is not posted to the FAC for the potential subrecipient's most recently ended fiscal year, the Administrative Coordinator must solicit a response from the potential subrecipient to the form titled "Subpart F Monitoring Form,"<sup>3</sup> which is stored in the Subrecipient Monitoring folder on the Google shared drive. The Administrative Coordinator shall notate the date the form was submitted to the potential subrecipient in the Monitoring Subrecipients document. When the Administrative Coordinator receives a completed Subpart F Monitoring Form, the Administrative Coordinator shall create a hyperlink to the form in the Monitoring Subrecipients document and notate the date the form was received. If the potential subrecipient indicated on the Subpart F Monitoring Form that the institution was exempt from the audit requirement of Subpart F, the Administrative Coordinator must request that the potential subrecipient complete the Financial Questionnaire and submit a copy of their financial statements for the most recently ended fiscal year. The Administrative Coordinator must review the Financial Questionnaire and financial statements of the potential subrecipient and discuss her assessment with the Administrator, who shall, if appropriate, draft a Management Plan and notate the Management Plan in the Monitoring Subrecipients document.

#### *Current Subrecipients*

For (1) current subrecipients and (2) potential subrecipients for whom the Administrative Coordinator has completed the tasks outlined in the above section and for whom the subaward period of performance has not commenced, the Administrative Coordinator shall perform the same tasks outlined in the previous section for subsequent yearly audit reports. For current subrecipients, if an audit finding relates to a federal award Decision Research makes to the subrecipient, the Administrator must draft a management decision and issue the management decision to the subrecipient. Management decisions must be issued within six months of acceptance of the audit report by the FAC, and must contain the information mandated by 2 CFR 200.521(a). The Administrative Coordinator shall create a hyperlink to the management decision in the Monitoring Subrecipient document.

#### **Responding to Subpart F Monitoring (DR is Subrecipient)**

When Decision Research is a subrecipient or potential subrecipient for a pass-through-entity, Decision Research may receive a form similar to Decision Research's Subpart F Monitoring Form from the pass-through entity. The Administrative Coordinator is responsible for completing and returning the form to the pass-through entity. The Administrative Coordinator shall also notate the name of the pass-through-entity, the fiscal year the form references, and whether audited financial statements were sent as a link or attachment to the pass-through-entity

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<sup>3</sup> A similar document titled "A-133 Monitoring Form" is to be used for awards that were executed prior to December 26, 2014 that were not amended to add incremental funding after that date. This document is also stored in the Subrecipient Monitoring folder on the Google shared drive.

in the document titled “Requests for Subpart F Audit Disclosure,” which is stored in the Subrecipient Monitoring folder on the Google shared drive.<sup>4</sup> The Administrative Coordinator shall upload the completed form to Decision Research’s website and create a hyperlink to the form in the Requests for Subpart F Audit Disclosure document.

If Decision Research’s audit is not complete for the fiscal year referenced in the incoming Subpart F Monitoring Form, the Administrative Coordinator will apprise the pass-through entity of the results of the audit as soon as they become available, and note the updated disclosure in the Requests for Subpart F Audit Disclosure document.

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<sup>4</sup> The pass-through entity will likely request to see the audited financial statements if there are audit findings, just as Decision Research does in its own Subpart F Monitoring Form.

## **Award Close Out Procedure**

When the Accountant sends out a final invoice for a project, they will copy or notify the Administrator. The Administrator, or her designee, will complete the tasks listed below to close out the award or project. The Administrator, or her designee, will print out this procedure, write the name of the project in the top left corner, initial next to each numbered task when the task is completed, and file the initialed procedure in the award file.

1. Verify with Decision Research Principal Investigators, the Administrator, and the Accountant that the award is to be closed.
2. Immediately notify all employees authorized to charge to that cost center that it is closed and may not incur more expenses of any kind, including work hours.
3. Accountant to verify the award has been spent out—specifically, the final invoice has been submitted and paid.
4. Verify the final report and any other deliverables have been submitted as required and accepted. If not in file, request formal acceptance from the PI.
5. Review award requirements and ensure all required documents, such as CITI certificates, are included in the file.
6. Remove cost-center action items from the admin calendar and list its close-out as a completed item.
7. Update Reports Due spreadsheet and distribute at the next administrative meeting.
8. Notify the project's data analyst the cost center is closing. Request verification of ICPSR data archiving, to be accomplished within one year following the close of the award, in keeping with DR's Data Management Plan, and file verification document in closed-award file upon receipt.
9. Move proposal file to Closed Contracts. Note purge date in accordance with Document Retention Policy.
10. Move consulting agreements to the file designated for closed agreements.

### **Regarding Subawards**

*Where Decision Research is a subawardee*, verification of formal acceptance from the funding agency of final report(s) may not be available. Instead, document DR's completion of all deliverables required in the subaward agreement.

*Where Decision Research is the subawarder*, verify the Subawardee has submitted all deliverables, final invoices have been received and paid, and any other required reports, such as intellectual property or equipment inventories, are complete, correct, and included in the file.



## **Subject Payments Procedure**

Payment amounts for subjects participating in experiments is recommended by the Survey Manager, and generally amounts to \$15 per hour, but may be slightly more depending on the experiment. The Principal Investigator makes the final payment amount decision. The Principal Investigator decides on the number of subjects to be run by experiment.

For paper and pencil surveys, subjects sign a receipt of the cash payment due when they turn in their completed survey. The Survey Manager keeps track of payments via Paypal for internet panel surveys. The Survey Manager balances the payments and submits monthly reports to the Accountant, listing email receipts and the grant(s) or cost center(s) to which the payments apply.

PIs receive a breakdown of subject payments being charged to their project(s), and initial the payment documentation.

## **Contracting for Consultant Services Policy**

It is the policy of Decision Research to use the services of its own employees to the maximum extent in managing and performing its activities. When the need for services of an outside consultant arises, the outside consultant should be hired only if all the following conditions hold:

1. The work is necessary.
2. There is no available employee who can do the work.
3. Consultancy is better than a new hire, either because it is cheaper or because it is more practical.
4. The person being considered is the best person available to do the work.

Fees paid to consultants should be reasonable in view of the services required and customary for the individual. However, some grants and contracts have upper limits on such fees, which cannot be exceeded.

Organizational consultants are those with whom Decision Research has an ongoing relationship (e.g., our attorney). Organizational consultants may be used on an as-needed basis and are not required to sign Decision Research's consulting agreement. Organizational consultants' costs will be approved by the Organizational Representative.

Other consultants must sign Decision Research's consulting agreement. Payment must be supported by evidence of services available or rendered.

Consultant agreements require the following approvals:

- Administrator: If the costs will be charged to indirect. For consultants charged to a direct cost center the Administrator will approve as to form (budget compliance, compliance with policy).
- Principal Investigator: If the cost will be directly charged to a grant or contract.
- Consultant.

## **Consultant Hiring Procedure**

Organizational consultants, as defined in Decision Research's Contracting for Consultant Services Policy, are outside the scope of this procedure.

Prior to a consultant engaging in any work on a grant or project, the Principal Investigator or Project Manager shall provide the Administrative Coordinator with the following information:

- Cost center
- Consultant's name,
- Consultant's mailing address, phone number, and email address
- Period of performance,
- Rate charged by the consultant, and
- Maximum amount of effort allowed

The Administrative Coordinator shall review the award or contract documents for restrictions or requirements that would apply to consultants.

The Administrative Coordinator shall draft a consulting agreement using Decision Research's template for consulting agreements. When appropriate and at the discretion of the Administrator, the agreement shall require monthly or quarterly invoicing. The Administrative Coordinator shall ensure that the Principal Investigator or Project Manager and the Administrator sign and date the consulting agreement. The Administrative Coordinator shall then send the consulting agreement and a Form W-9 to the consultant for him or her to fill out.

Once the Administrative Coordinator has received a fully executed consulting agreement and a completed Form W-9, the Administrative Coordinator shall inform the Principal Investigator or Project Manager and the Accountant that the agreement has been executed. The Administrative Coordinator shall file the consulting agreement in the Open Consulting Agreements binder and file a copy of the agreement in the Accountant's award file. The Administrative Coordinator shall provide the completed Form W-9 to the Accountant. The Administrative Coordinator shall upload the consulting agreement to the "Consulting Agreements" subfolder on the Google shared drive.

## **Project Reporting Procedure**

Reports.xlsx on the Google shared drive is where reports are logged as new grants and contracts come in. This log is reviewed at or prior to the weekly support-staff and administrative meeting, and reports due within the month are added to that meeting's calendar.

After the report is submitted, a paper copy is filed in the Reports section of the proposal file, that report is noted as "Completed" in the next support-staff and administrative meeting, and the item is deleted from the Reports Due spreadsheet.

The Office Manager is responsible for the reporting system, the Administrative Coordinator for the cost-center end-dates list provided at each admin meeting, and the Administrator or her designee for cost-center close-outs.

Notification to Principal Investigators as report dates and close-out dates approach will be overseen by the Office Manager, who will remind PIs 75 days before report due-date/project end-date that their report is due and/or project is closing. The initial reminder will be followed by others at ever-decreasing intervals, suggested at 60 days, 30 days, 15, 7, and daily until the reporting requirements are met. Reminders may be made via email, telephone, or in person and will be reported to the admin group in weekly meetings.

The Office Manager will include in reminders, or follow-up reminders as needed, enabling information such as reporting guidelines and contact information, as well as assist PIs as needed with report preparation and submission.

# Travel Policy

## Who is Affected by This Policy

Every traveler to be reimbursed directly by Decision Research must be in compliance with this policy.

## Definitions

*Travel costs* are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of Decision Research. *Official business* of Decision Research is defined as work in furtherance of a grant or project or the mission of Decision Research. All travel charged to a grant or proposal must be allocable and allowable.

An employee is in *travel status* throughout an entire allocable trip or trip portion from the time they leave their initial departure point (i.e., home or regular work location) until they return to their final arrival point (i.e., home or regular work location).

*Travel time* refers to the time when an employee is in transit (a) from their initial departure point of the allocable trip or trip portion until that employee reaches their temporary work location or lodging, (b) between temporary lodging and work locations, and (b) from their temporary work location or lodging until that employee reaches their final arrival point.

## Approval

In general, travel costs to be paid for by Decision Research must be approved in advance by the Principal Investigator (PI) or, if charged to Indirect, by the Administrator or, for Corporate funds, by the Executive Committee. When a PI or the Administrator will charge travel costs to a cost center they manage, they are exempt from the prior approval requirement.

## Travel Cost Types

Reasonable travel costs incurred for authorized travel will be reimbursed. As with all costs, the Administrator determines reasonableness and no costs will be reimbursed if the Administrator determines them to be unreasonable. Cancellation fees are not reasonable or reimbursable. Travel costs for minor amounts (e.g., public ground transportation) will be reimbursed if the traveler is unable to obtain receipts. Otherwise, unreceipted expenses will not be reimbursed. Employees on travel status may claim necessary and reasonable cell phone roaming fees.

*Meals and incidentals* will be reimbursed up to the maximum allowed by the GSA-approved per diem rate for the locale visited. Incidental expenses are fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

*Ground transportation.* Ground transportation is only covered during travel time. If requested, reimbursement for use of a personal vehicle will be made at the current IRS allowable rate per mile. Private car taxi services such as Uber and Lyft will only be reimbursed if the service is legal in the municipality in which they are used. The cost of up to a midsize rental car will be

reimbursed, and the employee must insure the rental, whether through their existing personal car insurance policy or by purchasing additional insurance, neither of which are reimbursable by Decision Research.

*Lodging.* Avoid expensive hotels except hotels that are the site of a meeting or conference. Private home-rental services such as Airbnb will only be reimbursed if the service is legal in the municipality in which they are used.

*Commercial air travel.* Employees may use restricted or unrestricted tickets for air travel.

Employees must use the least expensive accommodations class offered by commercial airlines (i.e., coach/economy) except when such accommodations would (1) require circuitous routing, (2) require travel during unreasonable hours, (3) excessively prolong travel, (4) result in additional costs that would offset the transportation's savings, or (5) offer accommodations not reasonably adequate for the traveler's medical needs.

Additionally, employees must use US air carriers unless one of the following exceptions is present: (1) the foreign carrier is from a country with which the US has a bilateral or multilateral air transportation agreement (European Union, Norway, Iceland, Switzerland, Australia, & Japan); (2) a code share carrier is used (a US carrier sells seats to a foreign carrier); (3) the use of a foreign carrier is necessary for medical reasons; (4) the use of a foreign carrier is required to avoid unreasonable risk to traveler's safety; (5) no US carrier provides service on a particular leg of the route; (6) travel on a foreign air carrier is three hours or less and travel on a US carrier would more than double air travel time; (7) travel is between the US and another country and the use of a US carrier would extend travel time by more than 24 hours; (8) the use of a US carrier would increase number of aircraft changes by two or more; (9) the use of a US carrier would extend travel time by six hours or more; or (10) the use of a US carrier would require connecting time of four hours or more at overseas interchange points.

The costs of upgrades, travel clubs, TSA PreCheck, and travel insurance (travel accident insurance, trip protection, or trip cancellation insurance) are not reimbursable. Change fees will be reimbursed up to the cost of the unrestricted ticket.

*Personal aircraft travel.* Travel by personal aircraft will be reimbursed at the same rate as the least expensive unrestricted accommodations class on commercial air travel to the same destination or nearest commercial airport at the same or comparable time.

### **Travel to Decision Research's Office in Eugene, Oregon**

Travel to Decision Research's corporate office in Eugene, Oregon will be reimbursed only under the following circumstances:

- a. The employee resides 100 miles or more from Decision Research's corporate office in Eugene, Oregon, and
- b. The travel to Decision Research's office in Eugene, Oregon is necessary for the performance of a specific research project or organizational management duties.

### **Effort Reporting During Travel Time**

If the employee is classified as nonexempt, all travel time that occurs *during the employee's normal DR work hours* will be compensated, even on weekends. Employees will not be compensated for travel time that falls outside of their regular work hours, except when the employee is required to drive.

### **Advances for Travel**

Up to 60% of estimated travel expenses may be requested in advance.

### **Travel Procedures**

Employees are required to follow Decision Research's Travel Procedures (see Travel Procedures document).

## Travel Procedure

### Approval

Prior approval may be obtained from the cost center manager via email or signed Travel Reimbursement Form. Prior approval is not required when a PI or the Administrator is charging travel costs to a cost center they manage.

### Documentation

Receipts and the Travel Reimbursement/Advance Form should be provided to the Office Manager (OM).

### Travel Reimbursement/Advance Form

Travel advance and reimbursement requests are made via DR's Travel Reimbursement/Advance Form. The form is available in the Employees section of Decision Research's website, along with an example completed form.

Required fields include employee name, date of submission, destination and purpose of the trip, travel dates, and cost center to be charged.

Where indicated on the Travel Reimbursement/Advance Form, list travel costs in detail as shown in the form's accompanying Example and listed here. Enter the date or date range for each item and in the next column include such details as

“Per diem” for *meals and incidentals*. If a meal or meals were provided, indicate this clearly, for example, add “less lunch.” Note that if the detail states “breakfast only,” for example, incidentals will not be included in the advance or reimbursement. Employees are reimbursed 75% of per diem for the first and last days in travel status.

“Taxi to hotel” for *ground transportation*. Fill in the cost in US dollars or other currency and include a receipt in the accompanying envelope (for hard copies) or as an email attachment (for digital). For the use of a personal vehicle, write or enter “X miles from [starting point] to [destination].” For parking, list the date and the location. If parking is included in the hotel bill, there is no need to list it separately.

For *lodging*, a final bill must be included. **If an employee is staying overnight, a copy of the final receipt from the hotel showing that the employee checked in and out will be required to reimburse costs for transportation and lodging.** If internet or other fees are included in the hotel bill, it is not necessary to list them separately.

“*Air travel*” or “air fare.” Include receipt for payment, including adjustments due to change in travel plans, baggage fees, and other charges.

Sign the Travel Reimbursement/Advance form. If the employee requesting the advance or reimbursement is the manager of the cost center to be charged, also initial the “Cost center



manager approval” box; otherwise route the form to the cost center manager for approval, then deliver via hard copy or email to the OM.

### **Personal Aircraft Travel**

Employees traveling by personal aircraft will submit to the OM an estimate of their actual per-mile expenses, and submit a new estimate in the case of significant change such as the use of a different aircraft.

# **Internal Controls**

Authorization of Individuals to Approve and Sign Project Proposals and Awards/Amendments Policy

Cost Transfers on Sponsored Projects Policy

Expenditures Policy

Determining for Reasonableness, Allocability, and Allowability of Costs Charged to Federally Funded Projects Procedure

Accounting Treatment of Unallowable Direct and Indirect Costs Policy

Informal Agreements Policy

## **Authorization of Individuals to Approve and Sign Project Proposals and Awards/Amendments Policy**

The Board of Directors authorized the Executive Committee's request that Principal Investigators are responsible for producing, and signing when necessary, project proposals, awards, and amendments. Such documents must be reviewed and approved by the Organizational Representative prior to being submitted to funding agencies.

## **Cost Transfers on Sponsored Projects Policy**

### **Policy Statement**

A cost may be allocated to a sponsored project solely on the basis of benefit or relationship to the sponsored project, and may not be allocated or shifted to a sponsored project to avoid or reduce an overrun on another sponsored project, or to avoid a restriction on the charging of the cost to another sponsored project, or for other reasons of convenience not related to the benefit received by the sponsored project charged. Errors in the allocation of costs to sponsored projects must be identified, corrected, and documented in a timely and consistent manner. This policy applies to all sponsored projects with both federal and non-federal sponsors. If an individual sponsor or sponsored project agreement has more stringent requirements than Decision Research policy, the requirements of that sponsor or sponsored project agreement shall govern.

### **Reason for Policy/Purpose**

This policy aligns Decision Research policy and procedures with the requirements of the cost principles imposed by the Uniform Guidance (2 CFR 200) and other sponsor requirements. In all cases the allowability of a cost transfer to or from a sponsored project shall be determined solely on the basis of the applicable policy or other requirements of the sponsor. To the extent that this policy imposes additional or stricter restrictions on cost transfers, those additional restrictions are to be regarded as administrative in nature; they are not intended to override or supersede any sponsor policy or requirement or to alter any sponsor rule with respect to the allowability of cost transfers.

### **Policy Summary**

Cost transfers are defined as after-the-fact re-allocations of costs, either labor or non-labor, on a sponsored project. Federal and non-federal sponsors have policies and rules defining the circumstances in which cost transfers are allowable and the documentation that is required in support of cost transfers. The principal source of Federal Guidance, referenced above, and additional federal policies appear in sponsor policy documents such as the NIH Grants Policy Statement and the HHS Grants Policy Statement. These and other sponsor policies require, among other things, that Decision Research identify and correct errors in allocating charges to sponsored projects in a timely manner and with sufficient supporting documentation. This policy is intended to promote adherence to sponsor cost transfer policies and requirements by establishing administrative processes and documentation standards that must be used by researchers and staff in justifying cost transfers on sponsored projects. Failure to follow these administrative processes and documentation standards with respect to any proposed cost transfer subject to this policy will result in increased scrutiny of the proposed cost transfer and may cause it to be disapproved.

### **General policy on cost transfers**

The Uniform Guidance §200.405 indicates:

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or such cost objective in accordance with relative benefits received.

Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons.

By Decision Research policy, the foregoing principles of the OMB Uniform Guidance 2 CFR § 200 shall be applied in allocating and transferring costs in connection with all sponsored projects, both federal and non-federal. Specific cost transfer practices that are impermissible under this policy include, but are not limited to, the following:

1. Temporarily “parking” on a sponsored project costs that are not allocable to that project, with the intention of transferring them later to another sponsored a project.
2. Transferring costs allocable to a sponsored project to another sponsored project in order to avoid or reduce an overrun on the first sponsored project.
3. Transferring a cost from one sponsored project to another because the cost is not allowable under the sponsored project initially charged and is allowable under (but not allocable to) the sponsored project to which it is transferred.
4. Transferring an unallocable cost to a sponsored project in order to accommodate another researcher, or for reasons of convenience.

All such transfers, and all other transfers of unallocable costs to sponsored projects, are impermissible regardless of when made.

### **Initiation of Cost Transfer Requests**

It is recognized that cost transfers are sometimes necessary in order to correct errors made in an initial charge to a sponsored project. In order to support the integrity of cost charges and financial reporting, however, such errors must be identified and corrected in a timely manner. Errors in charging costs to a sponsored project should be identified and the correction should be initiated and submitted to the Administrator within sixty (60) days after the original posting of the transaction in order to allow for timely completion of the review process (normally ninety (90) days after posting). Further, the principle of consistency in cost accounting periods requires that, whenever practicable, errors be corrected in the same fiscal year in which they were made. Transfers based solely on funding considerations (e.g., solely because there are funds remaining in the destination account at the close of the sponsored project), or for other reasons of convenience unrelated to the actual allocability of the cost, are prohibited.

A cost must be reasonable, allowable and allocable to a sponsored project to be transferred to that sponsored project.

## **Documentation Requirements**

Information regarding how the error occurred and approval/certification of the correctness of the charge by an organizational official must accompany all cost transfers. Any cost transfer request, whenever submitted, must contain the following documents and information:

- Copy of original invoice or source document
- Report from where expense originally was booked
- Detailed written justification for cost transfers:
  - Since the federal regulations assume that cost transfers are exceptions, it is important to explain in writing the reason why the cost was not charged to the correct project originally and how it benefits the project to be charged. It is recognized that it will not always be possible to reconstruct with certainty why or how an error occurred, but in many cases it is apparent that an incorrect posting has been made because of a transposition of numbers in data entry or because of a miscommunication. In other cases, the fact that a charge is clearly allocable to a certain sponsored project will itself be evidence that the charge was mistakenly allocated originally to another sponsored project. The justification provided in support of the cost transfer should be in writing and will serve as an audit source document.
  - If an inadequate justification is provided, the cost transfer request will be disapproved. For example, simply stating, “To correct an error” would not be an adequate justification.

## **Review of Cost Transfer Requests**

Transfers should be initiated at the project level and submitted to the Administrator for approval. Transfers represent allowable, allocable and reasonable charges to the destination account as determined by sponsor policies.

The Administrator has final approval on all cost transfers except for the following circumstances when the requests are subject to subsequent review by the Treasurer or his or her designee:

1. Any sponsored project affected by the cost transfer has ended, and a final financial report and/or final invoice has been submitted to the sponsor for that sponsored project.
2. For salary costs, the cost is being transferred on the basis of a correction to a previously submitted Effort Reporting.
3. For any type of cost, there is a cost overrun on the sponsored project award or task from which the cost is being transferred.

Any cost transfer request submitted to the Treasurer for review must contain the signatures of the Principal Investigator(s) responsible for the sponsored project(s) impacted by the requested cost transfer and the Administrator. In reviewing cost transfer requests in the foregoing circumstances, the Treasurer or his or her designee will require and consider additional information regarding steps that will be taken to prevent the re-occurrence of similar errors in the future.

### **Responsibility for Compliance**

The primary responsibility for recording charges to the correct sponsored project is at the project level when the costs are incurred and recorded. Suitable fiscal practices at the project level should permit identification of any clerical or bookkeeping errors in a timely manner usually no later than sixty (60) days after initial posting, allowing cost transfers to be processed within ninety (90) days or sooner after initial posting. Responsibility for following these guidelines lies with Principal Investigators and departmental fiscal personnel. The Administrator is responsible for review and approval of cost transfers. Administrative staff review and approve the backup documentation and specific sponsored project to verify a cost transfer is allowable, reasonable, and allocable. The Treasurer or designee will review cost transfers in certain circumstance as stated above so that financial reporting internal controls are met and to reduce the occurrence of late or questionable cost transfers in the future.

## **Expenditures Policy**

All expenditures will be in compliance with federal laws, rules, regulations, and specific grant restrictions. It is the responsibility of the Administrator to review grant contracts and ensure compliance.

Expenditures for goods and services will be subject to this policy.

### **Accounts Payable and Accounts Receivable Procedures and Guidelines**

See Decision Research Accounting Procedures and Guidelines.

### **Allowability**

All expenditures charged to federal grants must be reasonable and adequately documented. Unallowable costs will not be reimbursed (see 2 CFR 200.403).

Decision Research does not request federal funds to pay for the following costs:

- Entertainment expenses
- Alcoholic beverages
- Contributions or donations to others
- Fines and penalties
- Interest expense

### **Approvals**

All direct project expenditures must be approved by the Principal Investigator (PI) or Project Manager (PM). All indirect and corporate expenditures must be approved by the Administrator.

**Approval of non-routine expenditures.** Out-of-the ordinary purchases require approval from the Administrator.

**Approval of routine expenditures.** The Office Manager may purchase usual and/or inexpensive supplies or other items without prior authorization.

### **Capitalization**

All capital expenditures which exceed \$5,000.00 will be capitalized, as per the Capitalization Policy.

### **Computers**

Computer software and hardware purchases will be reviewed and approved by the Computer Committee, which includes the Administrator, in advance of ordering.



## **Consultant Services**

Consultant services shall be governed by the Contracting for Consultant Services Policy. Consulting agreements will be obtained in advance of the performance of professional services. Agreements will include the expected dates of service, the project to be charged, a description of the work to be performed, the rate of pay, and a maximum payment amount. The Administrator will review all agreements for completeness, signature of the consultant, and authorization by the PI.

## **Employee Reimbursements**

It is the policy of Decision Research to reimburse out-of-pocket expenses only when required supporting documentation has been presented for approved costs incurred.

## **Human Subjects**

Refer to the Human Subjects section of the Decision Research Accounting Procedures and Guidelines.

## **Manual Checks**

All checks will be signed by two eligible signers. Signers include the President, Treasurer, Administrator, and a Member of the Corporation.

## **Payroll**

Payroll will be processed in accordance with the Payroll Procedure.

## **Pre-Award Expenses**

In cases when it is important to start work prior to receiving an award, PIs/PMs may request authorization for pre-award spending when an award is imminent provided that pre-award spending is allowable by the funding agency. PIs/PMs must prepare a request to the Executive Committee including the not-to-exceed pre-award spending amount, as well as the categories and amounts for which the request is being made. PIs/PMs may not proceed with pre-award spending prior to receiving authorization by the Executive Committee.

## **Procurement**

All purchases should undergo a reasonable cost or price analysis which may be accomplished in various ways, including the comparison of catalogue prices, market prices, and so on. The cost of analysis should be weighed against the cost of the purchase.

Procurement activities that exceed the Uniform Guidance micro-purchase threshold of \$10,000 shall be documented in a procurement file. For high-value purchases it is recommended that three bids be solicited, however it might not always be practical to obtain three bids. Procurement files shall include the following: (a) basis for contractor selection, (b) justification for lack of competition when competitive bids or offers are not obtained, and (c) basis for award

cost or price. The lowest bid is not always the appropriate purchase. The purchase decision should be based on what is most advantageous to Decision Research given price, quality, and other factors considered.

### **Reimbursement of Federal Funds**

It is Decision Research's current policy to receive federal grant funds only on a reimbursement basis. See the Funding Agencies section of the Accounting Procedures and Guidelines.

### **Salary Draws**

Salary draws are limited to 60% of an employee's payroll period earnings as of the date of the request. The Administrator must approve payroll draws.

### **Travel Reimbursements**

Travel reimbursements will be paid upon full expense reporting using the official Decision Research form for travel expenses and according to the Travel Policy. Required supporting documentation must be included with all travel-reimbursement requests.

## **Determining for Reasonableness, Allocability, and Allowability of Costs Charged to Federally Funded Projects Procedure**

The Administrator works closely with all Principal Investigators in developing proposal budgets. During this time, all items of proposed budget items are discussed with regard to their necessity to the anticipated project and whether they must be charged as a direct charge to such project. When the Principal Investigator and Administrator agree that an item of direct cost to a project is necessary, it is then reviewed for reasonableness. In many cases this is known, such as fees for increments of subject time and data-entry costs. Minor domestic travel costs are budgeted at reasonable amounts. For major costs of such items, and for other major charges or unfamiliar items, a market analysis is done to determine quality, availability, and market value. If the project is awarded, these items are reviewed for reasonableness and market information if necessary prior to entering into a purchase agreement for them. During proposal preparation and award activity, all charges are reviewed and approved by the Principal Investigator prior to submission to the Organizational Representative, who also reviews these items for reasonableness, allocability, and allowability.

## **Accounting Treatment of Unallowable Direct and Indirect Costs Policy**

Unallowable direct and indirect costs are incurred, for instance, if spirits are purchased with a meal while project personnel are in travel status, or when project personnel not in travel status share a meal with other project personnel who are in travel status. In the first case the spirits, in the second case the meal charges for personnel not in travel status are charged to the organization's corporate (unrestricted) account. On occasion, some costs may occur in excess of a project award or occur after the award period, or service charges may be incurred if a payment is late. All such charges are paid by corporate (unrestricted) funds. One project-related cost is publication of the books, the costs of which (unless specifically allowed in the award document) are not allowable. These costs are charged to corporate (unrestricted funds).

## **Informal Agreements Policy**

All research grants and projects must be formalized in a binding, written contract. There shall be no research grant or project based on an informal agreement.

# Research

Responsible Conduct of Research Policy

Research Misconduct Policy

Human Subjects Policy and Procedures and IRB Assurance

## **Responsible Conduct of Research Policy**

### **Research Training Coordinator**

The Administrator shall act as Research Training Coordinator.

### **Responsible Conduct of Research Training**

Prior to engaging in research on any NSF-funded research project, all undergraduates, graduate students, and postdoctoral researchers must complete training on Responsible Conduct of Research (RCR). “Postdoctoral researcher” is defined as an individual who has received a doctoral degree (or equivalent) and is engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue his or her chosen career path.

The RCR training may consist of the completion of an online course on RCR provided by the Collaborative Institutional Training Initiative (CITI) or a similar research training company approved by the Research Training Coordinator, or an individually tailored training course developed and overseen by a Principal Investigator at Decision Research. If the researcher completes RCR training from an outside training company, the researcher must present a certificate verifying completion of the course to the Research Training Coordinator.

Once a researcher has completed RCR training, the researcher shall then be authorized to conduct research on NSF-funded research projects for five years. If more than five years has elapsed from the completion of RCR training, then the researcher must retake RCR training, and, if the training is provided by an outside company, present a new certificate to the Research Training Coordinator, prior to continuing work on NSF-funded research projects.

The Research Training Coordinator shall ensure that all researchers are compliant with this section.

## **Research Misconduct Policy**

### **Definition of Research Misconduct**

Research misconduct is defined as fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting research results.

- *Fabrication* is making up data or results and recording or reporting them.
- *Falsification* is manipulating research materials, equipment, or processes, or changing or omitting data or results such that the research is not accurately represented in the research record (i.e., data or results that embody the facts resulting from scientific inquiry, and includes, but is not limited to, research proposals, laboratory records, both physical and electronic, progress reports, abstracts, theses, oral presentations, internal reports, and journal articles)
- *Plagiarism* is appropriation of another person's ideas, processes, results, or words without giving appropriate credit.
- Research misconduct does not include honest error or differences of opinion.

### **Findings of Research Misconduct**

A finding of research misconduct requires that

- There be a significant departure from the accepted practices of the relevant research community,
- The misconduct occurs as the result of an intentional act or a knowingly or recklessly committed act, and
- The allegation be proven by a preponderance of evidence.

### **Multiple, Separate Phases of the Response to an Allegation of Research Misconduct**

A response to an allegation of research misconduct will consist of several phases, including:

- a) an inquiry—the assessment of whether the allegation has substance and if an investigation is warranted;
- b) an investigation—the formal development of a factual record, and the examination of that record leading to dismissal of the case or to a recommendation for a finding of research misconduct or other appropriate remedies;
- c) adjudication—during which recommendations are reviewed and appropriate corrective actions determined.



## **Assignment of Roles**

A Research Integrity Officer will be appointed by the President of Decision Research. One of the responsibilities of the Research Integrity Officer is to oversee the response to any allegations of research misconduct. That role is described throughout this policy. The President may appoint him/herself as the Research Integrity Officer.

The President will also appoint the Deciding Official. The Deciding Official's role is described in this policy. The President may appoint himself to the role of Deciding Official, however the President may not serve as both the Research Integrity Officer and the Deciding Official.

The Research Integrity Officer and Deciding Official must be individuals who do not have unresolved personal, professional, or financial conflicts of interest with those involved with the allegations and should include individuals with the appropriate scientific expertise to evaluate the evidence and issues related to the allegation. In the event that the Research Integrity Officer has a conflict of interest, the President will appoint an interim Research Integrity Officer to respond to specific allegations. That appointment will last for the duration of the proceedings in response to the research misconduct allegations. In the event that the Research Integrity Officer and the Deciding Official cannot be appointed from within the organization due to conflicts of interest, the President can appoint someone from outside the Institute. The Institute may compensate these individuals for the time involved in responding to the allegations. If the allegations are made against the President, the Research Integrity Officer will contact the funding agency for guidance on how to proceed.

## **Inquiry Phase**

### **Assessment of Allegation**

Upon receiving an allegation of research misconduct, the Research Integrity Officer will immediately assess the allegation to determine whether it is sufficiently credible and specific so that potential evidence of research misconduct may be identified and whether the allegation falls within the definition of research misconduct. An inquiry will be conducted if these criteria are met.

The assessment period should be brief, preferably concluded within a week. In conducting the assessment, the Research Integrity Officer need not interview the complainant, respondent, or other witnesses, or gather data beyond any that may have been submitted with the allegation, except as necessary to determine whether the allegation is sufficiently credible and specific so that potential evidence of research misconduct may be identified.

### **Initiation and Purpose of the Inquiry**

If the Research Integrity Officer determines that the criteria for an inquiry are met, he or she will immediately initiate the inquiry process. The purpose of the inquiry is to conduct an initial review of the available evidence to determine whether to conduct an investigation. An inquiry does not require a full review of all the evidence related to the allegation.

## **Notice to Respondent; Sequestration of Research Record**

At the time of or before beginning an inquiry, the Research Integrity Officer must make a good faith effort to notify the respondent in writing, if the respondent is known. If the inquiry subsequently identifies additional respondents, they must be notified in writing. On or before the date on which the respondent is notified, or the inquiry begins, whichever is earlier, the Research Integrity Officer must take all reasonable and practical steps to obtain custody of all the research records and evidence needed to conduct the research misconduct proceeding, inventory the records and evidence and sequester them in a secure manner, except that whenever the research records or evidence encompass scientific instruments shared by a number of users, custody may be limited to copies of the data or evidence on such instruments, so long as those copies are substantially equivalent to the evidentiary value of the instruments.

## **Inquiry Process**

The Research Integrity Officer will normally interview the complainant, the respondent, and key witnesses as well as examining relevant research records and materials. Then the Research Integrity Officer will evaluate the evidence, including the testimony obtained during the inquiry, and decide whether an investigation is warranted based on the criteria in this policy and Federal guidelines. An investigation is warranted if the Research Integrity Officer determines: (1) there is a reasonable basis for concluding that the allegation falls within the definition of research misconduct; and (2) the allegation may have substance, based on the Research Integrity Officer's review during the inquiry. The scope of the inquiry is not required to and does not normally include deciding whether misconduct definitely occurred, determining definitely who committed the research misconduct, or conducting exhaustive interviews and analyses. However, if a legally sufficient admission of research misconduct is made by the respondent, misconduct may be determined at the inquiry stage if all relevant issues are resolved. In that case, the institution shall promptly consult with the funding agency to determine the next steps that should be taken.

## **Time for Completion**

The inquiry, including preparation of the final inquiry report, must be completed within 30 calendar days of initiation of the inquiry, unless the Research Integrity Officer determines that circumstances clearly warrant a longer period. If the Research Integrity Officer approves an extension, the inquiry record must include documentation of the reasons for exceeding the 30-day period.

## **Notification of Federal Funding Agency**

The Research Integrity Officer will notify the funding agency (or agencies) of an allegation of research misconduct if the allegation involves Federally funded research (or an application for Federal funding) and meets the Federal definition of research misconduct given above, and if the institution's inquiry into the allegation determines there is sufficient evidence to proceed to an investigation. In addition, the Research Integrity Officer may consult with the agency for guidance at any time throughout the inquiry, investigation, or adjudication process.

At any time during an inquiry or investigation, the Research Integrity Officer will immediately notify the Federal agency if public health or safety is at risk; if the Federal agency's resources or interests are threatened; if research activities should be suspended; if there is reasonable indication of possible violations of civil or criminal law; if Federal action is required to protect the interests of those involved in the investigation; if the research institution believes the inquiry or investigation may be made public prematurely so that appropriate steps can be taken to safeguard evidence and protect the rights of those involved; or if the research community or public should be informed.

## **Investigation Phase**

### **Initiation and Purpose**

The investigation must begin within 30 calendar days after the determination by the Research Integrity Officer that an investigation is warranted. The purpose of the investigation is to develop a factual record by exploring the allegations in detail and examining the evidence in depth, leading to recommended findings on whether research misconduct has been committed, by whom, and to what extent. The investigation will also determine whether there are additional instances of possible research misconduct that would justify broadening the scope beyond the initial allegations. This is particularly important whenever the alleged research misconduct involves clinical trials or potential harm to human subjects or the general public or if it affects research that forms the basis for public policy, clinical practice, or public health practice.

### **Notifying the Board of Directors and Respondent; Sequestration of Research Record**

On or before the date on which the investigation begins, the Research Integrity Officer must: (1) notify the Board of Directors of the decision to begin the investigation and provide the Board of Directors with a copy of the inquiry report; and (2) notify the respondent in writing of the allegations to be investigated.

The Research Integrity Officer will, prior to notifying respondent of the allegations, take all reasonable and practical steps to obtain custody of and sequester in a secure manner all research records and evidence needed to conduct the research misconduct proceeding that were not previously sequestered during the inquiry. The need for additional sequestration of records for the investigation may occur for any number of reasons, including the institution's decision to investigate additional allegations not considered during the inquiry stage or the identification of records during the inquiry process that had not been previously secured. The procedures to be followed for sequestration during the investigation are the same procedures that apply during the inquiry.

### **Appointment of the Investigation Committee**

The Research Integrity Officer, in consultation with other institutional officials as appropriate, will appoint an investigation committee and the committee chair as soon after the beginning of the investigation as is practical. The investigation committee must consist of individuals who do not have unresolved personal, professional, or financial conflicts of interest with those involved with the investigation and should include individuals with the appropriate scientific expertise to evaluate the evidence and issues related to the allegation, interview the respondent and

complainant and conduct the investigation. When necessary to secure the necessary expertise or to avoid conflicts of interest, the Research Integrity Officer may select committee members from outside the institution.

### **Charge to the Committee**

The Research Integrity Officer will define the subject matter of the investigation in a written charge to the committee that:

- Describes the allegations and related issues identified during the inquiry;
- Identifies the respondent;
- Informs the committee that it must conduct the investigation as prescribed in this policy;
- Defines research misconduct;
- Informs the committee that it must evaluate the evidence and testimony to determine whether, based on a preponderance of the evidence, research misconduct occurred and, if so, the type and extent of it and who was responsible;
- Informs the committee that in order to determine that the respondent committed research misconduct it must find that a preponderance of the evidence establishes that: (1) research misconduct, as defined in this policy, occurred (respondent has the burden of proving by a preponderance of the evidence any affirmative defenses raised, including honest error or a difference of opinion); (2) the research misconduct is a significant departure from accepted practices of the relevant research community; and (3) the respondent committed the research misconduct intentionally, knowingly, or recklessly; and
- Informs the committee that it must prepare or direct the preparation of a written investigation report that meets the requirements of this policy.

### **First Meeting**

The Research Integrity Officer will convene the first meeting of the investigation committee to review the charge, the inquiry report, and the prescribed procedures and standards for the conduct of the investigation, including the necessity for confidentiality and for developing a specific investigation plan. The investigation committee will be provided with a copy of this statement of policy and procedures. The Research Integrity Officer will be present or available throughout the investigation to advise the committee as needed.

### **Investigation Process**

The investigation committee and the Research Integrity Officer must:

- Use diligent efforts to ensure that the investigation is thorough and sufficiently documented and includes examination of all research records and evidence relevant to

reaching a decision on the merits of each allegation;

- Take reasonable steps to ensure an impartial and unbiased investigation to the maximum extent practical;
- Interview each respondent, complainant, and any other available person who has been reasonably identified as having information regarding any relevant aspects of the investigation, including witnesses identified by the respondent, and record or transcribe each interview, provide the recording or transcript to the interviewee for correction, and include the recording or transcript in the record of the investigation; and
- Pursue diligently all significant issues and leads discovered that are determined relevant to the investigation, including any evidence of any additional instances of possible research misconduct, and continue the investigation to completion.

### **Time for Completion**

The investigation is to be completed within 90 days, including conducting the investigation, preparing the report of findings, providing the draft report for comment and sending the final report to the Federal funding agency. However, if the Research Integrity Officer determines that the investigation will not be completed within this 90-day period, he/she will submit to the Federal funding agency a written request for an extension, setting forth the reasons for the delay. The Research Integrity Officer will ensure that periodic progress reports are filed with the federal funding agency, if this office grants the request for an extension and directs the filing of such reports.

### **The Investigation Report**

The investigation committee and the Research Integrity Officer are responsible for preparing a written draft report of the investigation that:

- Describes the nature of the allegation of research misconduct, including identification of the respondent; the respondent's curriculum vitae or resume may be included as part of the identification.
- Describes and documents the federal support, including, for example, the agency and number of any grants that are involved, grant applications, contracts, and publications listing federal support;
- Describes the specific allegations of research misconduct considered in the investigation;
- Includes the institutional policies and procedures under which the investigation was conducted;
- Identifies and summarizes the research records and evidence reviewed and identifies any evidence taken into custody but not reviewed; and
- Includes a statement of findings for each allegation of research misconduct identified

during the investigation. Each statement of findings must: (1) identify whether the research misconduct was falsification, fabrication, or plagiarism, and whether it was committed intentionally, knowingly, or recklessly; (2) summarize the facts and the analysis that support the conclusion and consider the merits of any reasonable explanation by the respondent, including any effort by respondent to establish by a preponderance of the evidence that he or she did not engage in research misconduct because of honest error or a difference of opinion; (3) identify the specific federal support; (4) identify whether any publications need correction or retraction; (5) identify the person(s) responsible for the misconduct; and (6) list any applications or proposals for support that the respondent has pending with federal agencies.

The Research Integrity Officer must give the respondent a copy of the draft investigation report for comment and, concurrently, a copy of, or supervised access to the evidence on which the report is based. The respondent will be allowed 30 days from the date he/she received the draft report to submit comments to the Research Integrity Officer. The respondent's comments must be included and considered in the final report.

### **Notification of Federal Funding Agency**

When an investigation is complete, the Research Integrity Officer will forward to the agency a copy of the evidentiary record, the investigative report, recommendations made to the Deciding Official, and the subject's written response to the recommendations (if any).

### **Adjudication Phase**

The Research Integrity Officer will assist the investigation committee in finalizing the draft investigation report, including ensuring that the respondent's comments are included and considered, and transmit the final investigation report to the Deciding Official, who will determine in writing: (1) whether the institution accepts the investigation report, its findings, and the recommended institutional actions; and (2) the appropriate institutional actions in response to the accepted findings of research misconduct. If this determination varies from the findings of the investigation committee, the Deciding Official will, as part of his/her written determination, explain in detail the basis for rendering a decision different from the findings of the investigation committee. Alternatively, the Deciding Official may return the report to the investigation committee with a request for further fact-finding or analysis.

When a final decision on the case has been reached, the Research Integrity Officer will normally notify both the respondent and the complainant in writing. The Research Integrity Officer will also forward the Deciding Official's decision and any corrective actions taken or planned to the Federal funding agency. The Deciding Official will determine whether law enforcement agencies, professional societies, professional licensing boards, editors of journals in which falsified reports may have been published, collaborators of the respondent in the work, or other relevant parties should be notified of the outcome of the case. The Research Integrity Officer is responsible for ensuring compliance with all notification requirements of funding or sponsoring agencies.

If it is concluded that research misconduct has occurred, Federal funding agencies may also take action. For example, the Department of Education has various remedies available as detailed in EDGAR, including the temporary withholding of cash payments, the disallowance of costs, and suspension or termination of the award (see 34 CFR part 74, subpart C, and part 75, subpart G). EDGAR also includes provisions related to hearings and appeals. The Department of Education may initiate a suspension or debarment action against a research institution, notwithstanding the imposition of any other enforcement action. The regulations governing suspensions and debarments for non-procurement matters, including rights of hearing and appeal, are in 34 CFR part 85. Specifically, under 34 CFR 85.305, the commission of fraud, forgery, or falsification is grounds for suspension or debarment.

## **Guidelines for Fair Procedures**

### **Safeguards for Informants**

Institutional members may not retaliate in any way against complainants, witnesses, or committee members. Institutional members should immediately report any alleged or apparent retaliation against complainants, witnesses or committee members to the Research Integrity Officer, who shall review the matter and, as necessary, make all reasonable and practical efforts to counter any potential or actual retaliation and protect and restore the position and reputation of the person against whom the retaliation is directed.

### **Safeguards for Subjects of Allegations**

As requested and as appropriate, the Research Integrity Officer and other institutional officials shall make all reasonable and practical efforts to protect or restore the reputation of persons alleged to have engaged in research misconduct, but against whom no finding of research misconduct is made.

During the research misconduct proceeding, the Research Integrity Officer is responsible for ensuring that respondents receive all the notices and opportunities provided for in 65 FR 76260 - 76264 and the policies and procedures of the institution. Respondents may consult with legal counsel or a non-lawyer personal adviser (who is not a principal or witness in the case) to seek advice and may bring the counsel or personal adviser to interviews or meetings on the case.

Following a final finding of no research misconduct the Research Integrity Officer must, at the request of the respondent, undertake all reasonable and practical efforts to restore the respondent's reputation. Depending on the particular circumstances and the views of the respondent, the Research Integrity Officer should consider notifying those individuals aware of or involved in the investigation of the final outcome, publicizing the final outcome in any forum in which the allegation of research misconduct was previously publicized, and expunging all reference to the research misconduct allegation from the respondent's personnel file. Any institutional actions to restore the respondent's reputation should first be approved by the Deciding Official.

If relevant, the Deciding Official will determine whether the complainant's allegations of research misconduct were made in good faith, or whether a witness or committee member acted in good faith. If the Deciding Official determines that there was an absence of good faith he/she

will determine whether any administrative action should be taken against the person who failed to act in good faith.

### **Confidentiality During the Inquiry, Investigation**

The Research Integrity Officer shall: (1) limit disclosure of the identity of respondents and complainants to those who need to know in order to carry out a thorough, competent, objective, and fair research misconduct proceeding; and (2) except as otherwise prescribed by law, limit the disclosure of any records or evidence from which research subjects might be identified to those who need to know in order to carry out a research misconduct proceeding. The Research Integrity Officer should use written confidentiality agreements or other mechanisms to ensure that the recipient does not make any further disclosure of identifying information.



## **Human Subjects Policy and Procedures and IRB Assurance**

### Assurance of Compliance with HHS Regulations for Protection of Human Research Subjects

Decision Science Research Institute, Inc., hereinafter referred to as “Decision Research,” hereby gives assurance that it will comply with the Department of Health and Human Services (HHS) regulations for the Protection of Human Subjects (45 CFR 46).

#### I. Statement of Applicability, Principles, and General Policies

##### A. Applicability

1. Except as noted in I.A.2, below, this assurance is applicable to all activities which, in whole or in part, involve research with human subjects if:
  - a) the research is sponsored by Decision Research, or
  - b) the research is conducted by or under the direction of any employee or agent of Decision Research in connection with that person's institutional responsibilities, or
  - c) the research is conducted by or under the direction of any employee or agent of Decision Research using any property or facility of Decision Research, or
  - d) the research involves the use of Decision Research's nonpublic information to identify or contact human research subjects or prospective subjects.
2. Certain types of applications for grants, cooperative agreements, or contracts are submitted to departments or agencies with the knowledge that subjects may be involved within the period of support, but definite plans would not normally be set forth in the application or proposal. These include activities such as institutional type grants when selection of specific projects is the institution's responsibility and projects in which human subjects' involvement will depend upon completion of instruments, prior animal studies, or purification of compounds. These applications need not be reviewed by the Institutional Review Board (hereafter IRB) before an award may be made. However, except for research exempted under 45 CFR 46.101(b) or waived under 45 CFR 46.101(i), no human subjects may be involved in any project supported by these awards until the project has been reviewed and approved by the IRB and certification has been submitted to the department or agency. In the event research is undertaken without the intention of involving human subjects, but it is later proposed to involve human subjects in the research, except for research exempted under 45 CFR 46.101(b) or waived under 45 CFR 46.101(i), human subjects must not be used until the research is reviewed and approved by the IRB, certification has been submitted to the department or agency, and Decision Research has received final approval for the change from the funding agency.

## B. Ethical Principles

Decision Research is guided by the ethical principles regarding research using human subjects set forth in the 1978 report from the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research entitled “The Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research” (hereafter the Belmont Report).

## C. Institutional Policy

1. Decision Research acknowledges and accepts its responsibilities for protecting the rights and welfare of human subjects of research covered by this policy and assurance. Decision Research acknowledges that it bears full responsibility for the performance of all research involving human subjects. Decision Research bears full responsibility for complying with federal, state, and local laws as they may relate to research.
2. Decision Research will comply with all the regulations stated in 45 CFR 46. Decision Research has established and will maintain an IRB in accordance with 45 CFR 46. Decision Research has provided and will continue to provide both meeting space for the IRB and sufficient staff to support the IRB's review and record-keeping duties. Decision Research will maintain documentation of IRB activities as prescribed by 45 CFR 46.
3. Decision Research will exercise appropriate administrative overview carried out at least annually to insure that its practices and procedures designed for the protection of the rights and welfare of human subjects are being effectively applied and are in compliance with the requirements of 45 CFR 46 and this assurance.

## D. Definition of “Minimal Risk”

- (i) In this assurance and policy, "minimal risk" means that the probability and magnitude of harm or discomfort anticipated in the research are not greater in and of themselves than those ordinarily encountered in daily life or during the performance of routine physical or psychological examinations or tests.

## II. Responsibilities

### A. Responsibilities of Research Investigators

1. It is the responsibility of every Research Investigator associated with Decision Research to be familiar with this assurance and policy and with the Belmont Report.
2. For exempt research:
  - a) If the Investigator believes the proposed research is exempt from IRB review under 45 CFR 46.101(b) or waived under 45 CFR 46.101(i), the investigator must

submit a completed Human Subjects Activity Review form to the IRB chair or one or more experienced reviewers designated by the chair from among members of the IRB.

- b) If the IRB chair or his or her designee determines that the research is non-exempt, the Investigator must submit materials for a formal IRB review per II.A.3.b.
3. For non-exempt research:
- a) Research Investigators must inform the IRB Administrator of the need for IRB review.
  - b) Research Investigators must prepare, in a timely manner, written material for review by the Decision Research IRB (or an affiliated institution's IRB), including a complete description of the research, its risks and benefits, questionnaires and other research materials, research protocols, consent forms, and plans for providing adequate protection of the rights and welfare of prospective research subjects.
  - c) Research Investigators must attend IRB meetings if invited by the IRB.
  - d) Research Investigators must respond promptly to all requests from the IRB.
  - e) Research Investigators must promptly inform the IRB Administrator:
    - (1) Whenever any changes are planned in previously approved research. This includes new research protocols, new or changed experimental design, and new or changed questionnaires or other research materials to be given to subjects. No such changes or additions may be implemented prior to review and approval by the IRB except when necessary to eliminate apparent immediate hazards to the subjects.
    - (2) Whenever new findings are developed during the course of the research that may relate to subjects' willingness to continue participation.
    - (3) Whenever any unanticipated problems occur involving risks to subjects or to others.
    - (4) Whenever any subject becomes ill or is hurt or injured in connection with research.
  - f) Research Investigators must submit written progress reports to the IRB Administrator, as often as prescribed by the IRB but no less often than once a year.
  - g) Research Investigators must comply with all requirements specified by the IRB in its approval of the research.

## B. Responsibilities of the Executive Committee

1. The Executive Committee must approve this assurance and policy.
2. The Executive Committee must select the members of the IRB and determine their terms of office and must select the Chair of the IRB from among its members (except that the Chair may not be the IRB Administrator). The Executive Committee must base its selection of members of the IRB on the following:
  - a) The IRB must have at least five members, with varying backgrounds to promote complete and adequate review of research activities commonly conducted by Decision Research. The IRB must be sufficiently qualified through the experience and expertise of its members, and the diversity of the members, including consideration of race, gender, and cultural backgrounds and sensitivity to such issues as community attitudes, to promote respect for its advice and counsel in safeguarding the rights and welfare of human subjects. In addition to possessing the professional competence necessary to review specific research activities, the IRB must be able to ascertain the acceptability of proposed research in terms of institutional commitment and regulations, applicable law, and standards of professional conduct and practice. The IRB must therefore include persons knowledgeable in these areas. If the IRB regularly reviews research that involves a vulnerable category of subjects, such as children, prisoners, pregnant women, or handicapped or mentally disabled persons, consideration must be given to the inclusion of one or more individuals who are knowledgeable about and experienced in working with these subjects.
  - b) Every nondiscriminatory effort will be made to ensure that the IRB must not consist entirely of men or entirely of women, including consideration of qualified persons of both sexes, so long as no selection is made to the IRB on the basis of gender.
  - c) The IRB may not consist entirely of members of one profession.
  - d) The IRB must include at least one member whose primary concerns are in scientific areas and at least one member whose primary concerns are in nonscientific areas.
  - e) The IRB must include at least one member who is not otherwise affiliated with Decision Research and who is not part of the immediate family of a person who is affiliated with Decision Research.
3. The Executive Committee must appoint the IRB Administrator, who must be a member of the IRB.
4. The Executive Committee may subject IRB-approved research to further review and approval or disapproval by the Executive Committee. However, the Executive Committee must not approve any non-exempt research if it has not been approved by the IRB.

### C. Responsibilities of the IRB Administrator

1. For non-exempt research, the IRB Administrator must convene the IRB in a timely manner. The IRB Administrator must serve as the conduit for information exchange between the IRB and the Research Investigator.
2. For research the Investigator believes is exempt, the IRB Administrator will conduct an exemption determination, record her findings, and report her findings to the investigator. If the IRB Administrator determines that the research is exempt, then no IRB review is needed. If the IRB Administrator determines that the research is non-exempt, the IRB Administrator must instruct the Investigator to submit materials for a formal IRB review per II.A.3.b.
3. The IRB Administrator must be a member of the IRB.
4. The IRB Administrator must keep all records as required by 45 CFR 46.
5. The IRB Administrator must be responsible for ensuring that all non-exempt proposals are certified.
6. The IRB Administrator must submit all required forms, documents, reports, and assurances to the relevant governmental agencies or departments.
7. When the IRB does an expedited review, the IRB Administrator must deliver the report (with the written material described in II.A.3.b) to all members of the IRB in a timely manner after completion of the expedited review.
8. If the IRB suspends or terminates the approval of any research (see II.D.1.d and i), the IRB Administrator must promptly inform the Research Investigator, the Executive Committee, and the funding agency.
9. If the Research Investigator reports problems as described in II.A.3.e.3 and 4 to the IRB Administrator, the IRB Administrator must promptly inform the IRB, the Executive Committee, and the funding agency.
10. If requested to do so by the IRB Chair, the IRB Administrator must arrange for verification of material changes in a research project prior to a continuing review by the IRB (see II.D.1.e).
11. If non-exempt research conducted by a Decision Research Investigator is reviewed by an affiliated institution's IRB, the IRB Administrator must ensure that Decision Research receives the written findings from such review.

### D. Responsibilities of the IRB

1. IRB review of research.

- a) The IRB must review all non-exempt research unless such research is reviewed by an affiliated institution's IRB. The IRB has authority to approve, require modifications in (to secure approval), or disapprove all research activities covered by this policy.
- b) The IRB must require that information given to subjects as part of informed consent is in accordance with III.A and III.B. The IRB may require that information, in addition to that specifically mentioned in III.A and III.B, be given to the subjects when in the IRB's judgment the information would meaningfully add to the protection of the rights and welfare of subjects.
- c) The IRB, in accordance with III.C, must require documentation of informed consent or may waive documentation.
- d) The IRB must notify Decision Research and the Research Investigator in writing of its decision to approve or disapprove the proposed research activity, or of modifications required to secure IRB approval of the research activity. If the IRB decides to disapprove a research activity, it must include in its written notification a statement of the reasons for its decision and give the Investigator an opportunity to respond in person or in writing.
- e) The IRB must conduct continuing review of research covered by this assurance policy. The interval between reviews must be determined by the IRB according to the degree of risk involved in the research and on the IRB's judgment of the adequacy of safeguards established by the Research Investigator; reviews must be done at least yearly. Prior to each continuing review, the IRB Chair must determine whether verification is needed from sources other than the Research Investigator that no material changes have occurred since the previous IRB review. If, in the judgment of the IRB Chair, such verification is needed, the IRB Administrator must arrange for the verification to be done prior to the IRB review.
- f) Except when an expedited review procedure is used (see II.D.2), the IRB must review proposed research at convened meetings at which a majority of the members of the IRB are present, including at least one member whose primary concerns are in nonscientific areas. In order for the research to be approved, it must receive the approval of a majority of those members present at the meeting.
- g) No member of the IRB must participate in the IRB's initial or continuing review of any project in which the member has a conflicting interest, except to provide information requested by the IRB.
- h) The IRB may, at its discretion, invite individuals with competence in special areas to assist in the review of issues which require expertise beyond or in addition to that available on the IRB. These individuals may not vote with the IRB.
- i) The IRB has the authority to suspend or terminate approval of research that is not being conducted in accordance with the IRB's requirements or that has been

associated with unexpected serious harm to subjects. Any suspension or termination of approval must include a statement of the reasons for the IRB's action.

2. Expedited review procedures.

- a) HHS has established a list of categories of research that may be reviewed by the IRB through an expedited review procedure. The IRB Administrator must make a current version of this list available to the IRB.
- b) Unless the funding agency has specified otherwise (see 45 CFR 46.110.d), the IRB may use the expedited review procedure to review either or both of the following:
  - (1) Some or all of the research appearing on the list and found by the chair to involve no more than minimal risk.
  - (2) Minor changes in previously approved research during the period (of one year or less) for which approval is authorized.
    - (i) Under an expedited review procedure, the review may be carried out by the IRB chair or by one or more experienced reviewers designated by the chair from among members of the IRB. In reviewing the research, the reviewers may exercise all of the authorities of the IRB except that the reviewers may not disapprove the research. A research activity may be disapproved only after review in accordance with the non-expedited procedure set forth in II.D.1.

3. Criteria for IRB approval of research.

- a) In order to approve research covered by this policy the IRB must determine that all of the following requirements are satisfied:
  - (1) Risks to subjects are minimized by using procedures which are consistent with sound research design and which do not unnecessarily expose subjects to risk and, whenever appropriate, by using procedures already being performed on the subjects for diagnostic or treatment purposes.
  - (2) Risks to subjects are reasonable in relation to anticipated benefits, if any, to subjects, and the importance of the knowledge that may reasonably be expected to result. In evaluating risks and benefits, the IRB should consider only those risks and benefits that may result from the research (as distinguished from risks and benefits of therapies subjects would receive even if not participating in the research). The IRB should not consider possible long-range effects of applying knowledge gained in the research (for example, the possible effects of the research on public policy) as among those research risks that fall within the purview of its responsibility.

- (3) Selection of subjects is equitable. In making this assessment the IRB should take into account the purposes of the research and the setting in which the research will be conducted and should be particularly cognizant of the special problems of research involving vulnerable populations, such as children, prisoners, pregnant women, mentally disabled persons, or economically or educationally disadvantaged persons.
  - (4) Informed consent will be sought from each prospective subject or the subject's legally authorized representative, in accordance with, and to the extent required by III.A and III.B.
  - (5) Informed consent will be appropriately documented, in accordance with, and to the extent required by III.C.
  - (6) When appropriate, the research plan makes adequate provision for monitoring the data collected to ensure the safety of subjects.
  - (7) When appropriate, there are adequate provisions to protect the privacy of subjects and to maintain the confidentiality of data.
- b) When some or all of the subjects are likely to be vulnerable to coercion or undue influence, such as children, prisoners, pregnant women, mentally disabled persons, or economically or educationally disadvantaged persons, the IRB must ensure that additional safeguards have been included in the study to protect the rights and welfare of these subjects.

### III. Informed Consent

#### A. General Requirements

##### 1. Basic elements of informed consent.

- (i) Except as provided in III.B of this policy, in seeking informed consent for nonexempt research the following information must be provided to each subject:
  - b) A statement that the study involves research, an explanation of the purposes of the research and the expected duration of the subject's participation, a description of the procedures to be followed, and identification of any procedures which are experimental;
  - c) A description of any reasonably foreseeable risks or discomforts to the subject;
  - d) A description of any benefits to the subject or to others which may reasonably be expected from the research;
  - e) A disclosure of appropriate alternative procedures or courses of treatment, if any, that might be advantageous to the subject;



- f) A statement describing the extent, if any, to which confidentiality of records identifying the subject will be maintained;
- g) For research involving more than minimal risk, an explanation as to whether any compensation and an explanation as to whether any medical treatments are available if injury occurs and, if so, what they consist of, or where further information may be obtained;
- h) An explanation of whom to contact for answers to pertinent questions about the research and research subjects' rights, and whom to contact in the event of a research-related injury to the subject; and
- i) A statement that participation is voluntary, refusal to participate will involve no penalty or loss of benefits to which the subject is otherwise entitled, and the subject may discontinue participation at any time without penalty or loss of benefits to which the subject is otherwise entitled.

2. Additional elements of informed consent.

- (i) When appropriate, one or more of the following elements of information must also be provided to each subject:
  - b) A statement that the particular treatment or procedure may involve risks to the subject (or to the embryo or fetus, if the subject is or may become pregnant) which are currently unforeseeable;
  - c) Anticipated circumstances under which the subject's participation may be terminated by the investigator without regard to the subject's consent;
  - d) Any additional costs to the subject that may result from participation in the research;
  - e) The consequences of a subject's decision to withdraw from the research and procedures for orderly termination of participation by the subject;
  - f) A statement that significant new findings developed during the course of the research which may relate to the subject's willingness to continue participation will be provided to the subject; and
  - g) The approximate number of subjects involved in the study.

B. Exceptions

- 1. The IRB may approve a consent procedure which does not include, or which alters, some or all of the elements of informed consent set forth in III.A, or waive the requirements to obtain informed consent provided the IRB finds and documents that:

- a) The research or demonstration project is to be conducted by or subject to the approval of state or local government officials and is designed to study, evaluate, or otherwise examine (i) public benefit of service projects, (ii) procedures for obtaining benefits or services under those programs, (iii) possible changes in or alternatives to those programs or procedures, or (iv) possible changes in methods or levels of payment for benefits or services under those programs; and
  - b) The research or demonstration could not practically be carried out without the waiver or alteration.
2. The IRB may approve a consent procedure which does not include, or which alters, some or all of the elements of informed consent set forth in III.A, or waive the requirements to obtain informed consent provided the IRB finds and documents that:
    - a) The research involves no more than minimal risk to the subjects;
    - b) The waiver or alteration will not adversely affect the rights and welfare of the subjects;
    - c) The research could not practicably be carried out without the waiver or alteration; and
    - d) Whenever appropriate, the subjects will be provided with additional pertinent information after participation.
  3. The informed consent requirements in this policy are not intended to preempt any applicable federal, state, or local laws which require additional information to be disclosed in order for informed consent to be legally effective.
  4. Nothing in this policy is intended to limit the authority of a physician to provide emergency medical care, to the extent the physician is permitted to do so under applicable federal, state, or local law.

#### C. Documentation

1. Except as provided in paragraph 3 of this section, informed consent must be documented by the use of a written consent form approved by the IRB and signed by the subject or the subject's legally authorized representative. A copy must be given to the person signing the form.
2. Except as provided in paragraph 3 of this section, the consent form may be either of the following:
  - a) A written consent document that embodies the elements of informed consent required by III.A and III.B. This form may be read to the subject or the subject's legally authorized representative, but in any event, the investigator must give either the subject or the representative adequate opportunity to read it before it is signed; or

- b) A short form written consent document stating that the elements of informed consent required by III.A and III.B have been presented orally to the subject or the subject's legally authorized representative. When this method is used, there must be a witness to the oral presentation. Also, the IRB must approve a written summary of what is to be said to the subject or the representative. Only the short form itself is to be signed by the subject or the representative. However, the witness must sign both the short form and a copy of the summary, and the person actually obtaining consent must sign a copy of the summary. A copy of the summary must be given to the subject or the representative, in addition to a copy of the short form.
3. An IRB may waive the requirement of the investigator to obtain a signed consent form for some or all subjects if it finds either:
- a) That the only record linking the subject and the research would be the consent document and the principal risk would be potential harm resulting from a breach of confidentiality. Each subject will be asked whether the subject wants documentation linking the subject with the research, and the subject's wishes will govern; or
  - b) That the research presents no more than minimal risk of harm to subjects and involves no procedures for which written consent is normally required outside of the research context.
    - (i) In cases in which the documentation requirement is waived, the IRB may require the investigator to provide subjects with a written statement regarding the research.

#### IV. Cooperative Research

- A. Cooperative research projects are those projects covered by this policy which involve more than one institution. An institution participating in a cooperative project may agree to rely upon the review of any qualified IRB.

# **Recording and Reviewing Time**

Timesheets Policy

Payroll Procedure

Principal Investigator Indirect Cost Policy

## Timesheets Policy

Employees must have prior permission to work on any grant, contract, or indirect project. Employees must keep a record of their work on their timesheet. Employees must not fill in the timesheet before doing the work; timesheets must show an after-the-fact report of actual activity. At the end of the month, employees must sign their timesheets.

**Instructions (non-exempt employees):** Fill in the calendar at the end of every day that you work, showing the name (or name and number) of the grant, contract, or indirect project and the number of hours for each (for example, Labels 4; Indirect 2). Also show hours of paid-time-off (PTO) on the days those are taken. PTO may be used for vacation, sick, personal, and holiday leave. Organizational holidays (days the office is officially closed) may be charged to PTO, taken off without pay, worked, or any combination thereof. Work hours and PTO hours must equal the total hours indicated at the bottom of the time sheet to be considered full time.

**Instructions (exempt employees):** The purpose of this timesheet is for documentation only. Your position is considered exempt and you will be paid on a predetermined salary basis each month regardless of time worked, with the exception of full day absences after your paid time off (PTO) balance has been exhausted. You must have prior permission to work on any grant, contract, or indirect project. Keep a record of your work on the calendar to the right. Do not fill it in before doing the work; timesheets must show an after-the-fact report of actual activity. Fill in the calendar at the end of every day that you work by entering in the hours next in the appropriate row (date) and column (cost center). Include any PTO on the days those are taken. PTO may be used for vacation, sick, personal, and holiday leave. Exempt employees are required to use PTO whenever they work less than full time for personal or health reasons other than maternal leave, paid bereavement leave, or jury duty. If exempt employees do not have enough PTO to cover their absences, they must first use PTO on partial day absences before using PTO for full day absences. Work hours and PTO hours must equal the total hours indicated at the bottom of the sheet to be considered full time. At the end of the month, confirm the totals in the summary below and sign it with your electronic signature. If you do not see a relevant cost center listed, please contact the administrative assistant and a revised timesheet will be provided to you.

**Approval:** Individuals authorized to approve charges to cost centers, are, by their approval, attesting that hours reported by employees are reasonable and within employment arrangements agreed upon.

## **Payroll Procedure**

### **All Employees**

Timesheets are created by the Human Resources Coordinator (HRC) under the supervision of the Administrator. The HRC ensures that only the cost centers for which an employee is authorized to work appear on the person's timesheet. As Decision Research has monthly payroll periods, the HRC distributes timesheets to employees on the last work day before the new month. Employees are required to hand in timesheets on or before the last work day in the payroll period.

A timesheet is required from each employee prior to payroll processing. The timesheet will be signed by the employee and will include a daily accounting of hours worked by project and/or indirect, and paid time off taken.

The HRC reviews the completed timesheets to ensure that employees have signed and dated them. The HRC also solicits approvals, typically via email, from the managers of each cost center for all hours claimed on employee timesheets. The cost center manager is the lead PI or other person designated by the Administrator as the cost center manager. In the case of indirect spending, the Administrator is the cost center manager. If a cost center manager is claiming time for a project that they manage, no approval is needed.

### **Exempt Employees**

Exempt employees are required to use PTO whenever they work less than full time for personal or health reasons other than maternal leave, paid bereavement leave, or jury duty. If exempt employees do not have enough PTO to cover their absences, they must first use PTO on partial day absences before using PTO for full day absences.

The amount charged to cost centers other than PTO will equal 173.33 hours minus the amount of PTO used, unless the employee had a full-day absence, in which case the amount charged to cost centers other than PTO will equal 173.33 minus PTO used and minus any hours on the full-day absence(s) for which PTO is not claimed.

### **US Employees**

The HRC submits timesheets and approvals to the My Accounting Team (MAT). MAT then enters the hours and cost centers in the Mangrove payroll system. Prior to submitting payroll for processing, MAT submits to the HRC a Pay Run Register Processing Report and submits to the HRC a Time Entry Summary Report. The HRC reviews the Pay Run Register Processing Report to ensure the employee benefits and deductions are accurate. The HRC also reviews the Time Entry Summary Report to ensure the hours and cost centers entered in Mangrove match the timesheets. The Administrator reviews the Time Entry Summary Report for reasonableness. HRC then submits to MAT the Time Entry Summary Report signed by the Administrator and HRC, and the HRC submits to MAT the Pay Run Register Report signed by the HRC. MAT then processes payroll.

## **Canada Employee**

Decision Research has one employee who performs his job duties in Canada.

The HRC submits the timesheet to Decision Research's Canadian payroll provider, Acton Accounting and Bookkeeping Inc. (Acton). Acton then provides the HRC with a paystub and payroll journal. The HRC reviews the paystub and payroll journal for accuracy. The Administrator reviews the payroll journal for reasonableness. If the paystub and payroll journal are accurate, the HRC informs Acton and MAT that the payroll is approved. Acton initiates a wire transfer for the tax remittances to the Canada Revenue Agency and MAT initiates a wire transfer in the amount of net pay to the employee.

## **Sweden Employee**

Decision Research has one employee who performs his job duties in Sweden.

The HRC creates a payroll journal and paystub. The journal is reviewed and approved by the Administrator. On or before pay day the HRC provides the employee with his pay stub, provides the payroll journal to MAT, and instructs MAT to initiate a wire transfer to the employee in the amount of his pay plus social security contributions. The employee remits and reports social security contributions to the Swedish Tax Agency on a monthly basis.

## **Post-Payroll**

The HRC uploads retirement plan contributions and HSA contributions online, and files payroll reports to workers compensation providers (SAIF, State Fund, and WorkSafe BC).

## **Principal Investigator Indirect Costs Policy**

**Purpose:** A policy to document how indirect funding is made available to Principal Investigators (PIs).

Decision Research realizes the importance of indirect funds to the efficiency and quality of research projects that support our nonprofit mission of helping individuals and organizations understand and cope with the complex and often risky decisions of modern life. Therefore, it is our policy that PIs may request indirect funds from the Executive Committee as needed in the following categories:

- Bid and proposal costs, to the extent that those costs are necessary, allocable, and reasonable, and clearly of benefit to the entire institute. Such efforts are not allowable as indirect costs if they are incurred to obtain unrestricted funds.
- Assigned organizational tasks.
- Executive Committee members performing Executive Committee functions.
- Post-doc Research Associates for research and training time.
- Other allowable uses of indirect funds requested by PIs and approved by the Executive Committee.

PIs should not request, and the Executive Committee will not approve, requests for unallowable expenses. Activities expressly excluded as indirect costs include travel, meeting, and labor costs associated with visits to other companies or federal agencies soliciting, promoting, or enhancing the public relations of Decision Research. Funds for such costs may be requested in accordance with the Public Relations Cost Policy and Request Procedure.

### **Indirect Funding Request Procedure**

The PI will request indirect funds directly from the Executive Committee. This may be accomplished via email to the Administrator. The request should describe the work, include the dollar amount of funds or time (hours per employee) needed to accomplish it, and justify the expense with an emphasis on its benefit to the institute.

The Administrator, a Executive Committee member, is authorized to approve minor amounts of indirect funding. The entire Executive Committee will review other indirect funding requests. Their criteria will include (a) the use of indirect funds falls into one or more of the above-listed categories, (b) the use benefits the institute, and (c) all costs are allowable, necessary, and reasonable.

The Executive Committee will notify PIs of its approval or disapproval of indirect funding requests, or suggest a revision of the request. Upon approval of such a request, the PI is authorized to use indirect funds as requested up to the amount approved. The PI will ensure, in accordance with (c) above, that all costs are allowable, necessary, and reasonable.



# **Business Conduct**

Corporate Governance Policy

Conflicts of Interest Policy

Document Retention and Destruction Policy

Public Relations Costs Policy

Whistleblower Policy

## **Corporate Governance Policy**

### **Board of Directors**

The Board of Directors sets fundamental corporate policy in accordance with Decision Research's corporate bylaws.

### **Executive Committee**

The Executive Committee makes all operational decisions in accordance with the directions of the Board of Directors.

The Executive Committee elects and removes its own members. The Executive Committee determines its membership size and the number of members necessary for a quorum and the adoption of any motion. At present, there are six members of the Executive Committee, four members are necessary for a quorum, and a majority vote is required for the adoption of any motion.

The time and frequency of Executive Committee meetings will be determined by the Executive Committee. Executive Committee meetings may be held by any combination of in-person, virtual, telephone, or email communications.

No decisions shall be made that are illegal or that would violate Decision Research's grants or contracts, any relevant federal regulations, or any policies established by the Board of Directors.

### **The Administrator**

The Administrator works under the direction of the President and the Executive Committee and serves at the pleasure of the Board of Directors.

The Administrator is responsible for the administration of Decision Research. The Administrator may make indirect and corporate purchasing and personnel decisions as long as such decisions are within Decision Research's operating budget per line item.

The Administrator may act as a project manager, and reviews direct spending by all project managers and Principal Investigators to ensure allowability, reasonableness, and other relevant applicable guidelines are followed.

### **Corporate Officers**

Section 4 of the Bylaws of Decision Research, which addresses the roles and responsibilities of corporate officers, is reproduced below for context.

**President.** The President shall in general supervise all the business and affairs of the corporation. The President shall preside at all meetings of the members and of the Board of Directors.

**Secretary.** The role of Secretary shall be:

1. To keep the minutes of the meetings of the members and of the Board of Directors in one or more books provided for that purpose.
2. To see that all notices are duly given in accordance with the provisions of these bylaws or as required by law.
3. To assign and execute with the President, all deeds, bonds, contracts, and other obligations or instruments in the name of the corporation.

**Treasurer.** The role of the Treasurer shall be:

1. To have the care and custody of and be responsible for all funds and investments of the corporation and shall cause to be kept regular books of account.
2. To cause to be deposited all funds and other valuable effects in the name of the corporation in such depositories as may be designated by the Board of Directors.

**Subordinate Offices.** The Board of Directors may from time to time create such subordinate offices and employ such subordinate officers or agents as it may deem expedient and may define their powers and duties, provided such powers and duties do not constitute a delegation of such authority as is reposed in the Board of Directors by law, which shall be exercised and performed exclusively by them.

## Conflicts of Interest Policy

### Purpose

The purpose of the conflict of interest policy is to protect the tax-exempt interest of Decision Research when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### Definitions

**Interested Person:** Any director, officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

**Financial Interest:** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest has a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### Procedures

#### Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

#### Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

### **Procedures for Addressing the Conflict of Interest.**

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

### **Violations of the Conflict of Interest Policy**

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate corrective action which, depending upon the circumstances of the violation, may include disciplinary action.

### **Record of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the

financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

### **Compensation**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

### **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

### **Use of Outside Experts**

When conducting periodic reviews, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

## Document Retention and Destruction Policy

### Terms for retention

#### Retain permanently:

*Governance records*—Charter and amendments, Bylaws, other organizational documents, governing board and board committee minutes.

*Tax records*—Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.

*Intellectual property records*—Copyright and trademark registrations and samples of protected works.

*Financial reports*—Audited financial statements, attorney contingent liability letters.

*Research data*—In accordance with Decision Research’s Data Management Plan.

*Judgment and decision making library*—Also known as the j-list.

#### Retain for ten years:

*Consultant agreements, lease, insurance, and all other agreements*—Retain during the term of the agreement and for ten years after the termination, expiration, or nonrenewal of each agreement.

*Other electronic records, documents, and files*—Correspondence files, past budgets, bank statements, publications, employee manuals/policies and procedures.

#### Retain for six years:

*Personnel files* and all related documentation—Retain during the term of employment and for six years after employment ends.

#### Retain for three years:

*Financial records, supporting documents, statistical records, and all other records pertinent to a Federal award*, in accordance with 2 CFR 200.333—Retain during the term of the agreement and for three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient, with the following exceptions:

- i. If any litigation, claim, or audit is started before the expiration of the three-year period, retain records until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

- ii. If Decision Research is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- iii. When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the three-year retention requirement is not applicable to the non-Federal entity.
- iv. Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Whenever there is such a requirement, ***the retention period for the records pertaining to the earning of the program income starts from the end of the fiscal year in which the program income is earned.***

*Records for real property and equipment*

- i. ***If purchased with Federal funds***, retain for three years after final disposition.
- ii. ***If purchased with Indirect funds***, retain for three years or until final disposition, whichever is longer, if both (a) the property was acquired before the award date of Decision Research's oldest active Federal cost center ***and*** (b) the property was acquired three years after submission of final expenditure reports for any Federal awards or subawards to Decision Research that were active on the date of acquisition.

*Indirect cost rate proposals and cost allocations plans*—indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) and their supporting records:

- i. ***If submitted for negotiation.*** If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the three-year retention period for its supporting records ***starts from the date of such submission.***
- ii. ***If not submitted for negotiation.*** If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting ***records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.***



## **Public Relations Costs Policy**

**Purpose:** A policy to document how funding is made available for public relations.

Decision Research does not generally support public relations costs, because travel, meeting, and labor costs associated with visits to other companies, federal agencies, or other entities in order to solicit, promote, or enhance the public relations of Decision Research are unallowable expenses and are to be included in the indirect base as required by 2 CFR Part 230, Appendix B.4.c.

However, funds to support these costs may be requested from the Executive Committee. If approved, such funds will be provided via a separate cost center created for the accumulation and segregation of public relations. The public relations cost center will pay indirect costs at the same rate as other cost centers.

### **Public Relations Request Procedure**

Funds will be requested directly from the Executive Committee. This may be accomplished via email to the Administrator. The request should describe the work, include the dollar amount of funds (travel, meeting, other direct costs) or time (hours per employee) needed to accomplish it, and justify the expense with an emphasis on its benefit to the institute.

The entire Executive Committee will review public relations funding requests. Their approval criteria will include (a) anticipated benefits to the institute, (b) that all costs are necessary and reasonable, and (c) availability of funds.

The Executive Committee will notify PIs of its approval or disapproval of public relations funding requests, or suggest a revision of the request. Upon approval of such a request, the PI is authorized to use public relations funds as requested up to the amount approved. The PI will ensure, in accordance with (b) above, that all costs are necessary and reasonable.

## **Whistleblower Policy**

This Whistleblower Policy of Decision Research: (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization; (2) specifies that the Organization will protect the person from retaliation; and (3) identifies where such information can be reported.

### **Encouragement of reporting**

Decision Research encourages complaints, reports or inquiries about illegal practices or serious violations of the organization's policies, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper acts, practices or policies.

### **Protection from retaliation**

Decision Research prohibits retaliation by or on behalf of the organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. Decision Research reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

### **Where to report**

Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the organization's Administrator or Treasurer; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the President. Decision Research will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the organization may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

# **Data Management and Protection**

Data Management Plan

Cybersecurity Policy

## **Data Management Plan**

### **Confidentiality**

All personally identifiable information collected by Decision Research are kept confidential and private. Demographic information collected for the DR web panel cannot be linked to respondent's personal information (name, address, email address, age, and gender) except by an identification number known only to a select few employees. Respondents' personal information is physically stored in a locked file cabinet when not in use by research personnel. When in use, the personal information is in a password-protected file on the data manager's computer. We do not collect personal information (such as names and addresses) for most paper-and-pencil tasks or external panel studies. However, paper-and-pencil data that includes personal information will be subject to the same procedures as for the web panel.

### **Archiving**

We will archive major, published data at the University of Michigan archival center, which is located in the Inter-University Consortium for Political and Social Research (ICPSR), Institute for Social Research, University of Michigan, as a default. Smaller datasets collected in initial research phases will be archived at Decision Research and made available upon request. At PI discretion, and in accordance with relevant regulations and existing contracts, archiving data outside of ICPSR or onsite is allowed, whether as a supplement or substitute, as long as the goal of making data reasonably available is met.

Decision Research will share data within one year following the close of the award.

Decision Research will provide data in ASCII format or in other formats such as SPSS or SAS with documentation to facilitate analysis.

Electronic data without personally identifying information will be stored at Decision Research indefinitely and we will release the data upon request. Paper-and-pencil surveys will be stored onsite. Most paper-and-pencil data has been entered electronically and will be kept indefinitely. Datasets containing personal identifiers (e.g. email address, name, social media handle) will defer to IRB-approved protocol of data management.

If Decision Research receives grants or enters into contracts that include confidentiality or data-destruction agreements that are inconsistent with this Plan, the terms of those agreements shall prevail.

### **Dissemination**

Analysis of the data will be shared with other researchers through the timely publication of academic papers in several social science and multidisciplinary journals, such as *Risk Analysis*, *Psychological Science*, law reviews, and environmental journals, as well as more general (*Science*) and international journals (*Journal of Risk Research*), or books. There will also be presentations at many conferences such as those for the societies for Risk Analysis, or Judgment and Decision Making. We maintain a searchable online database of publications at our website ([http://www.decisionresearch.org/publications\\_search/](http://www.decisionresearch.org/publications_search/)) with links to copyrighted content (as

requested or permitted by the copyright holder) and many publications available for download. More publications and preprints by our investigators are available at our preferred institutional archive, the Social Science Research Network (<http://www.ssrn.com>). Occasionally, presentations are also provided to the public as part of our outreach efforts.

## **Cybersecurity Policy**

All electronic communication containing sensitive information such as social security numbers, credit card numbers, bank account numbers, routing numbers, and passwords must be encrypted. This can be done by password protecting documents before they are attached to emails or by uploading documents to an encrypted server to which the recipient has access. Sensitive information must not be entered in the body of any electronic communication. Passwords to password protected documents must be communicated to recipients orally.

Electronic documents containing such sensitive information must be password protected, whether the documents are stored on a hard drive or cloud.

# **Accounting and Audit Procedures**

Operational Budget Policy

Accounting Procedures and Guidelines

New Cost Center Set-Up Procedure

Inventory Procedure

Processing HSA Contributions Procedure

## **Operational Budget Policy**

The annual organizational budget is prepared by the accountants, reviewed and edited by the Administrator and Treasurer, and approved by the EC.



## **Accounting Procedures and Guidelines**

### **Accounts Payable Procedures and Guidelines**

The Office Manager (OM) submits accounts payable to My Accounting Team (MAT) by Friday of each week. The OM will code and write date received on invoices and email them to MAT's Accounts Payable email address, decisionbills@bill.com.

### **Payment Schedule**

- Monday: MAT processes invoices for payments
- Tuesday: MAT reviews payments
- Wednesday/Thursday: MAT releases payments for Administrator's approval
- Thursday/Friday: Administrator releases payments, payments are sent out

### **Arrival of DR Payment to Vendor**

- Mailed checks: 5 business days
- Deposited checks: based on receiving bank protocol

### **Coding Guidelines**

Resources for proper coding:

- The Administrator will provide the OM with an updated chart of accounts whenever it changes.
- bill.com provides coded documentation for previous expenses that includes cost center and account.

Computer software and hardware costing less than \$5,000 is coded "Software, hardware < \$5,000" and is normally an Indirect charge. Online storage, such as Google Drive and Dropbox, is charged to "Internet."

The Dues and Subscriptions line item is intended mainly for academic and professional society dues and subscriptions. Most other subscriptions, such as newspapers or periodicals relevant to a specific project, are charged to "Library."

For items costing \$5,000 or more, the OM will follow the instructions in the section in the Inventory Procedure titled "Tracking Depreciated Items."

### **Approvals and Preapprovals**

Direct costs are approved by cost center's Principal Investigator or Project Manager. Indirect and corporate costs are approved by the Administrator. Email approvals are generally accepted. When requesting approval via email, the email should clearly state the PI's name, cost of the expense, cost center to be charged, and a brief description of the item or service.

The OM may purchase usual and/or inexpensive supplies or other items for Indirect without prior authorization. Out-of-the-ordinary purchases for Indirect require preapproval from the

Administrator. Computer software and hardware purchases must be preapproved by the Computer Committee (Marcus Mayorga and Leisha Wharfield), and those approvals are part of the back-up documentation sent to MAT.

For subaward invoices, the Administrator checks that the amount of the invoice is within budget before payment is made.

### **Consulting Agreements**

Per the Consultant Hiring Procedure, the Administrative Coordinator submits fully executed consulting agreements and amendments to MAT.

Prior to approval and payment for any invoice from a consultant, the Administrator ensures (1) the amount requested on the invoice does not exceed the maximum allowed in the agreement and (2) the work performed falls within agreed-upon consulting dates.

### **Credit Card Charges and Statements**

The OM will match processed invoices to charges and arrange the invoices by the order listed on the statement.

The OM will save copies of receipts, coded, signed, date received and initialed when received as necessary, as backup.

The OM will submit credit card statements with backup to MAT's email address [decisionbills@bill.com](mailto:decisionbills@bill.com), copying the OM, no later than the first of each month.

MAT pays the total amount due on the credit card invoice via Capital One's online portal on approximately the 5th of each month. The total amount due is deducted from DR's primary checking account. MAT then adds the payment information to [bill.com](http://bill.com) for approval and, once approved, marks the invoice as paid in [bill.com](http://bill.com).

### **Diamond Parking**

OM orders three-month parking passes via telephone by the 15<sup>th</sup> of the month before they are needed, pays by credit card, and requests an email receipt as required backup. At times some employees may want a one-month pass or stop their parking pass for a period and then resume. This information is communicated to HR Coordinator for payroll adjustment.

### **Food, Drinks, Gifts, and Supplies for Meetings and Parties**

Food must be charged to Corporate or other unrestricted account unless the expense meets the requirements of the cost principles contained in 2 CFR §200, Subpart E, grant terms and conditions, and any other specific requirements of both the award notice and the applicable program solicitation.

Allowable drinks for meetings are coffee and tea (including creamers and sweeteners), soda, and water (including sparkling water). They are normally charged to "Indirect – Supplies." All other

drinks must be charged to Corporate or other unrestricted account unless the expense meets the requirements of the cost principles contained in 2 CFR §200, Subpart E, grant terms and conditions, and any other specific requirements of both the award notice and the applicable program solicitation.

All party-related expenses including gifts and cards are coded as “Corporate [or other unrestricted account] – Discretionary”

When items normally coded as “Indirect – Supplies” (such as drinks, napkins, paper plates, utensils, notepads, and pens) or “Indirect – Copies” (printed materials) are purchased exclusively for meetings funded by a direct cost center, those supplies or copies may be charged to the direct cost center at the Administrator’s discretion and with PI approval.

### **Foreign Taxes**

Decision Research is required to recover foreign taxes and credit federal cost centers for those amounts. Canadian GST is charged to 2650 GST Payable. Decision Research does not pay or reimburse Canadian PST (personal tax).

### **Human Resources**

The OM will route invoices and other communications pertaining to human resources to the HR Coordinator.

### **Human Subjects**

The Human Protections Officer or IRB Chair emails an approved Human Subjects Activity form, Amendment, or Quite Minor Modification to MAT, copying the OM. The body of the email includes the amount to be charged and the cost center.

If subjects are to be paid via Amazon Mechanical Turk or similar data-collection service, the amount will be charged to the Capital One account. The OM will provide the email and at least the first page of the Human Subjects Form, which shows authorization by both an IRB member and a relevant Principal Investigator, as documentation for the credit-card charge. OM will code this expense as, for example, “mTurk – Corp,” “PayPal – Corp,” or “Prolific – Corp” and include the documentation in the Capital One package emailed to MAT

If subjects are recruited via SSI or similar data-collection vendor, MAT will provide the invoice to DR for approval. The OM will provide the email and at least the first page of the Human Subjects form as documentation, code this expense as “[name of cost center] – Data Collection,” and forward it to MAT for payment.

If Human Subjects Activity approvals are used to pay human subjects and the invoiced amount exceeds the previously authorized amount, the OM will include PI approval for the overage in the form of an email or initials/signature on the invoice provided to MAT.

## **Manual Checks**

All checks must be signed by two eligible signers, per Expenditures Policy. Eligible signers are Paul Slovic, Robert Mauro, Branden Johnson, Leisha Wharfield, and Andrew Quist.

The OM will scan a copy of the check to the MAT accounts payable email address with back-up documentation and add a corresponding record in the checkbook.

The OM will email a copy of voided checks to the MAT accounts payable email address.

## **Online Payments**

MAT uses bill.com to pay invoices, initiates wire transfers via Columbia Bank, and pays the credit card bill via Capital One's online portal. In general, MAT does not employ other online payment systems for Decision Research.

## **Prepaid Expenses**

For invoices that apply to goods or services that will be delivered in later months, the amount for the present month is charged as usual and any amounts for future months are charged to "Prepaid Expenses." OM reviews invoices that include advance payments (such as those for MAT and insurance policies) and codes accordingly.

## **Travel and Other Reimbursements**

The OM will confirm that all required backup is submitted and the reimbursement form is filled out correctly with the cost center listed and signed by the PI/PM in charge of the cost center. Formats other than the official DR form may be acceptable if all required information is included.

The preferred cover sheet for reimbursement documentation is the DR – Expense Report form created by MAT found in the Forms folder of the administrative staff's shared drive. If that form is insufficient or unavailable, the OM may create a spreadsheet summarizing expenses and listing:

- Date reimbursement processed
- For travel: Name, purpose, and travel dates
- Cost center and account
- List of expense with date purchased and amount in USD.

Note that when employees or others travel on DR business, that is they are in travel status per our Travel Policy, parking expenses are part of those Travel expenses and coded as such, not as Parking.

The OM will submit assembled documents to MAT, who uploads the documents to bill.com.

Gifts, souvenirs, and alcohol are not reimbursable.

## **Wire Transfers**

Wire transfers are generally used to pay international consultants, subawardees, employees, and foreign payroll expenses.

The Administrator or her designee sets up a wire template for each recipient.

Invoices are processed as usual in-house and via MAT to bill.com, or a direct request for a wire transfer is sent to MAT by the Administrator or her designee.

Upon approval via bill.com or direct request, MAT initiates the wire transfer, which is released by the Administrator or her designee.

## **Petty Cash**

Petty Cash is used for expenses or reimbursements under \$20.

When petty cash is used, the OM fills out a petty cash slip with the date, dollar amount, explanation of expense and coding. Both the OM and the person receiving the petty cash sign the slip. Once the slip is signed by both parties, the OM pays the employee.

The OM also fills out a petty cash slip when putting money into the postage or copies kitty. OM takes note of paper currency in kitty and deposits to petty cash box when \$5 or more.

The Reconciliation spreadsheet must be completed by March 31<sup>st</sup> each year, or quarterly or more often if cash in hand is low. When the spreadsheet is completed or updated, the OM scans it to MAT. The spreadsheet lists all petty cash debits and credits, and includes the coding for each debit or credit. The spreadsheet also lists cash on hand by type of coin/bill.

## **Accounts Receivable Procedures and Guidelines**

All accounts receivable invoices must be prepared or approved by MAT.

The OM emails documents associated with accounts receivable to MAT's email address [mat@myaccountingteam.com](mailto:mat@myaccountingteam.com).

## **Bank Deposits**

The OM copies each check received, initials and dates the copy. Paper copy of check stubs, when included with check, are saved in a separate file.

For cash payments, the OM creates a document that includes the date received, the entity who issued the check, the amount, and the purpose.

The OM fills out bank deposit slips and takes deposits to the bank. Checks for over \$1,000 are deposited the same day as they are received. Checks for under \$1,000 are deposited by the Friday of the week they were received.

The OM scans the deposit receipt and staples the receipt to the back of the deposit book kept in the locked filing cabinet provided for that purpose.

The OM creates a pdf of checks received with deposit receipts and emails the pdf to MAT.

### **Funding Agencies**

MAT prepares invoices to funding agencies and forwards them to the Administrator for approval. The Administrator replies to MAT with approval and delivers the invoice to the appropriate contact at the funding agency or institute.

Monthly NSF drawdowns are prepared post-payroll. Accountants prepare a spreadsheet with a cover sheet listing cost centers to be charged and the total amount of the drawdown. Tabs for each charged cost center itemize expenses per project. The Administrator reviews and approves the drawdown via electronic signature and returns the spreadsheet to MAT, who initiates the drawdown in the Research.gov Award Cash Management Service (ACM\$), then notifies the Administrator. The Administrator verifies the drawdown amount and certifies the transaction.

## **New Cost Center Set-Up Procedure**

The Accountant shall enter Cost Center ID, Cost Center name, Cost Center type, Customer Name, Cost Center Manager Name, Services Type, Cost Center status, Department Name, Begin date, and End date.

If the Department Name is not yet available, it needs to be set up as well.

### **Determining Whether a New Cost Center is Warranted**

All standalone contracts and awards should receive their own Cost Center. For extensions to existing projects, use the existing cost center for the award that was extended unless the award contains a provision that funds do not carry over between project periods. If funds do not carry forward, the Accountant shall create a new Cost Center.

## **Inventory Procedure**

### **Tracking Depreciated Items**

For items costing over \$5,000, the Office Manager (OM) will, at the time of purchase, submit to the Accountant the receipt. The Accountant will then establish a depreciation schedule for the item.

At fiscal year end (March 31) each year, the OM will inform the Accountant of whether the item is in the possession of Decision Research or whether it has been sold, donated, or discarded, including the date the item was sold, donated, or discarded, if applicable. If the item was sold or donated the OM will also provide the Accountant with documentation of its sale or donation.

### **Inventory**

Decision Research maintains an inventory consisting of all computers, external hard drives, scanners, printers, fax machines, and paid subscription software owned by Decision Research, including items located off-site. The inventory is saved on Decision Research's shared Google Drive in the folder titled "Inventory." For each item, the inventory lists the item's cost at time of purchase, date of purchase, serial number, and physical location. For paid subscription software, the inventory will also include the user.

The OM will update the inventory whenever a new item in one of the categories listed above is purchased, as well as when any item on the inventory is sold, donated or discarded. If a hard drive on a computer or external hard drive is wiped prior to its sale or donation, this must be noted in the inventory. Documentation of the sale or donation of any item on the inventory will be saved in the "Inventory" Google Drive folder.

Once yearly at fiscal year end date (March 31), the OM will verify the status and location of each item on the inventory and make any updates to the inventory as needed.



## **Processing HSA Contributions Procedure**

### **Employer Contributions**

The Accountant shall process Employer contributions three business days prior to the start of the month for which the benefit accrues.

### **Employee Contributions**

The Accountant shall process Employee contributions within a reasonable time after payroll is processed.

# **Publication**

Manuscript Submission Procedure

Compliance with NSF and NIH Public Access Requirements Policy

Adding Publications to J-List Procedure

Pirated Books Procedure

## Manuscript Submission Procedure

The Administrator is assisted by a team of manuscript-preparation specialists comprised of both in-house and off-site employees. While the Administrator may not prepare manuscripts personally, she will oversee the work of the production team.

Decision Research appreciates the vitality to our institute of employee publications. The production team exists to assist our authors, and the following procedure has been developed to increase efficiency and accuracy and avoid production delays.

When submitting manuscripts for editing and/or submission, Decision Research authors will:

1. Send them directly to the Administrator. Copy the Administrative Coordinator on manuscript requests, but do not send them exclusively to the Administrative Coordinator or to other members of the production team. Production-team members report their availability to the Administrator, who assigns manuscripts according to their ability and author needs. To increase production oversight, the Administrator will be copied on all direct communication between authors and production-team members once a manuscript has been assigned.
2. Submit the definitive version—that is, one that will not be further edited during production time and especially one that is not still under review or being edited by co-authors.

It is reasonable to expect that typical journal-length manuscripts will be returned to authors within one week, unless they are expedited. Authors who request an expedited manuscript should consider that other authors may experience an unwarranted delay due to their request.

There are two exceptions to the requirement that manuscripts be complete when received. They are:

1. Illustrations (Tables and Figures) may be created in advance. In many cases, this is more efficient.
2. Working up an early reference list saves time when later revisions are not extensive.

If you have questions or concerns about this procedure, please contact the Administrator directly. The Administrator remains personally responsible for ensuring your manuscripts are correct, complete, and professional.

## **Compliance with NSF and NIH Public Access Requirements Policy**

Principal Investigators are required to adhere to the public access policies of the National Science Foundation (NSF) and the National Institutes of Health (NIH), as applicable. While Principal Investigators are ultimately responsible for compliance with these policies, Decision Research's administrative staff is available to assist in compliance under the supervision of the Principal Investigators.

### **NSF Public Access Policy**

NSF's Public Access Policy applies to articles in peer-reviewed scholarly journals and juried conference papers resulting from NSF awards for which the proposal was submitted, or due, on or after January 25, 2016.

According to NSF's Public Access Policy, Principal Investigators are required to:

1. deposit the version of record or the final accepted manuscript in the designated repository NSF-PAR, where the manuscript must be made available to the public at the conclusion of an embargo period of no more than 12 months,
2. provide the Cognizant Program Officer with a copy of the paper, and
3. report the product in annual and final reports with a persistent identifier (e.g., Digital Object Identifier (DOI)).

Cooperating publishers may provide the version of record directly to NSF-PAR; however, it is the Principal Investigator's responsibility to determine whether their publisher has an arrangement with NSF to provide NSF with articles as they are published. If the publisher does not have such an arrangement with NSF, it is the Principal Investigator's responsibility to deposit the paper in the NSF-PAR repository.

Journals have differing policies on which version of the paper may be shared (version of record or final accepted version) and whether there is an embargo period of up to twelve months before the paper can be made available to the public. Journal policies on sharing articles via online repositories can be ascertained at the website [SHERPA/RoMEO](http://www.sherpa.ac.uk/romeo/).

In the future, NSF may amend their Public Access Policy to allow manuscripts to be deposited at repositories other than NSF-PAR (e.g., the University of Oregon's Scholars Bank). However, at this time, NSF-PAR is the only acceptable repository under NSF's Public Access Policy.

### **NIH Public Access Policy**

NIH's Public Access Policy applies to articles in peer-reviewed scholarly journals resulting from NIH grants active in the federal Fiscal Year 2008 or beyond.

NIH's Public Access Policy requires all Principal Investigators to submit, or have submitted for them, to the National Library of Medicine's PubMed Central, the final accepted manuscript or final published version of a manuscript accepted for publication, to be made publicly available no later than 12 months after the official date of publication. Many journals already have an arrangement with PubMed Central to provide them with a copy of the paper. However, the

Principal Investigator is responsible for ensuring the journal submits the manuscript to PubMed Central, and to submit it themselves if the journal does not have an existing arrangement with PubMed Central.

## Adding Publications to J-List Procedure

1. Acquiring electronic copies of the manuscript is preferred, but if they're not available, scan the published version of the manuscript and a pre- or post-print as PDFs.
  - Name the files using their J-List number. For example, 812.pdf and 812postprint.pdf (or docx).
2. Store the files with all other manuscripts as this will be a local copy for the office:
  - The location where local copies are stored is the J-List folder on the Google shared drive. Docx files go in the Word documents subfolder.
3. Print 3–6 copies of the manuscript depending on the size of the document.
  - One document should act as an original.
  - The other 2-5 copies are used as extra for filing.
4. Write the J-List Number in the upper right corner of all manuscript copies using pencil, except the original.
5. Staple all journal copies except for the original.
6. Store all journal copies in the vault on an open shelf for easy access.
  - Use the hand-held label maker to create a label to put on the physical shelf. (Dymo 1530)
  - Remove the next J-list item and its label from the shelf and replace the 2–5 copies you made earlier and the newly created label you made from the label maker.
7. Store the recently removed items in the metal cabinet to the right of the doorway. Find the appropriate file, create a new tab on the inside of the file, and place all copies into the file for storage.
  - Write the number you just filed on the side of the folder for quick reference as seen in the image.
8. Then store the original manuscript in a labeled folder and place the folder in the appropriate drawer to the left of the doorway.
9. Replace the curriculum vitae (CV) for the new item's authors by citing their manuscript in the appropriate section with a consistent style. CVs can be found at in the Vitae folder on the Google shared drive.
  - Send one copy of the CV to the author via email.
  - Upload the CV in pdf format to the company website. Be sure to continue using a consistent naming convention. Be sure to remove the old CV from the web as well using WordPress.
    - Navigate to: <http://decisionresearch.org/wp-login.php>
    - Username: dr-editor
    - Password: DR@1201oakst

10. Update J-List Word document by following the format and adding a reference near the top of the first page.
  - If the manuscript is open access, include the URL in the citation. If the URL wraps, place it on a single line or replace it using Google URL Shortener.
  - Then scroll all the way down to the last page where the form lists a large table of numbers, then add the new J-list number to that table in sequence with the others.
  - Once J-List Word Document is up to date, upload the word document to the Decision Research website using WordPress.
    - Navigate to: <http://decisionresearch.org/wp-login.php>
    - Username: dr-editor
    - Password: DR@1201oakst
11. Enter J-List Reference to the Decision Research database by navigating to:
  - [http://www.decisionresearch.org/publications\\_search/admin](http://www.decisionresearch.org/publications_search/admin)
  - Username: dr
  - Password: DR@1201oak
12. Upload the PDF file of the definitive manuscript and the pre- or post-print to the J-List folder in Google drive.
13. If applicable and allowable, upload the definitive manuscript or final accepted manuscript to NSF's Public Access Repository (PAR). Peer-reviewed journal articles and juried conference papers based wholly or partially on NSF support resulting from proposals submitted or due on or after January 25, 2016 must be deposited in PAR.
14. For authors who have chosen to participate in SSRN, if the paper is published in a journal that is not open access but allows authors to post pre or post-prints in public online repositories, then upload a pre or post-print (post-print preferred) of the manuscript to SSRN ([www.ssrn.com](http://www.ssrn.com)).
  - SSRN-participating authors
    - Branden Johnson
    - Robert Mauro
    - Paul Slovic
    - Ola Svenson
  - SSRN credentials
    - Username: leisha@decisionresearch.org
    - Password: poetryso
    - Account # 3061269
  - Journal policies can be found at the website SHERPA/RoMEO (<http://www.sherpa.ac.uk/romeo/index.php>).
15. If Paul Slovic is an author on the manuscript, upload a final version, pre- or post-print (whichever the journal allows, the most recent version preferred) to the University of Oregon Scholars' Bank ([scholarsbank.uoregon.edu](http://scholarsbank.uoregon.edu)).
  - Questions regarding Scholars' Bank should be directed to Catherine Flynn-Purvis: [cflynn@uoregon.edu](mailto:cflynn@uoregon.edu)

- Username: pslovic@uoregon.edu
- Password: Scholars18



## **Pirated Books Procedure**

When a member of the staff becomes aware that there is a potentially pirated version of a book written or edited by a Decision Research scientist being offered on the internet, the staff member shall alert the Administrative Coordinator. The Administrative Coordinator shall then inform the appropriate contact for the publisher and request a take-down notice be sent. Publisher contacts are stored in an Excel document titled Pirating, which is on in the Admin folder on the Google drive.

# **PHS Funded Research**

Financial Conflicts of Interest Policy & Procedures for PHS-Funded Research

# **Financial Conflicts of Interest Policy & Procedures for PHS-Funded Research**

## **Purpose**

The purpose of this policy, in full compliance with both 42 CFR Part 50 Subpart F and 45 CFR Part 94, is to promote objectivity in research by establishing standards that provide a reasonable expectation that the design, conduct, and reporting of research performed under grants or cooperative agreements with the Public Health Service (PHS) will be free from bias resulting from Investigator financial conflicts of interest.

## **Scope**

This policy applies to all Investigators. “Investigator” means the project director or principal investigator and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of research funded by the PHS, and any components of the PHS to which the authority involved may be delegated, including the National Institutes of Health (NIH), or proposed for such funding, which may include, for example, collaborators or consultants. Decision Research considers the role, rather than the title, of those involved in research and the degree of independence with which those individuals work. To minimize the risk that an unidentified Financial Conflict of Interest (FCOI) may compromise the research enterprise, the definition of “Investigator” is not limited to titles or designations such as *principal investigator* or *senior personnel*.

In addition, although the Investigator’s spouse and dependent children have been eliminated from the definition of “Investigator,” the Investigator must also disclose Significant Financial Interests (SFIs) of his/her spouse and dependent children.

## **Public Accessibility Requirements**

This FCOI policy will be posted on Decision Research’s public website. Decision Research will also publish on its website any SFI held by senior personnel that is related to the PHS-funded research that Decision Research determines is an FCOI.

## **Investigator Requirements**

### **Training**

Prior to engaging in research related to any PHS-funded grant and at least every four years, Investigators are required to complete training on Decision Research’s FCOI policy, Investigators’ responsibilities regarding disclosure of SFIs, and the relevant regulations on financial conflicts of interest. Additionally, Investigators must complete FCOI training when Decision Research revises its FCOI policy in a manner that affects the requirements of Investigators, the Investigator is new to Decision Research, or Decision Research finds that the Investigator is not in compliance with its FCOI policy or management plan.

In order to comply with Decision Research’s FCOI training, the Investigator must:

1. Read this document.

2. Complete the NIH web-based tutorial at <http://grants.nih.gov/grants/policy/coi/tutorial2018/fcoi.htm> and print out a personalized Certificate of Completion.
3. Present the Certificate of Completion to the Decision Research Administrator.

## **Disclosure**

Investigators must disclose SFIs (and those of their spouses and dependent children) no later than at the time of application for PHS-funded research, at least annually during the period of the award, and within 30 days of discovering or acquiring a new SFI during an ongoing PHS-funded project.

SFI means a financial interest consisting of one or more of the following interests of the Investigator that reasonably appears to be related to the Investigator's institutional responsibilities: (i) With regard to any publicly traded entity, an SFI exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure and the value of any equity interest in the entity as of the date of disclosure, when aggregated, exceeds \$5,000; (ii) With regard to any non-publicly traded entity, an SFI exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds \$5,000, or when the Investigator holds any equity interest; or (iii) Intellectual property rights and interests, upon receipt of income related to such rights and interests.

Investigators also must disclose the occurrence of any reimbursed or sponsored travel related to their institutional responsibilities. Details of this disclosure must include the purpose of the trip, the identity of the sponsor/organizer, the destination, and the duration. Travel that is reimbursed or sponsored by a Federal, state, or local government agency, an Institution of higher education as defined at 20 U.S.C. 1001(a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an institute of higher education is not subject to this disclosure requirement.

The term significant financial interest does not include salary, royalties, or other remuneration paid by Decision Research. Also excluded from the definition of SFI are intellectual property rights assigned to Decision Research and agreements to share in royalties related to such rights; income from investment vehicles, such as mutual funds and retirement accounts, as long as the Investigator does not directly control the investment decisions made in these vehicles; income from seminars, lectures, or teaching engagements sponsored by a Federal, state, or local government agency, an Institution of higher education as defined at 20 U.S.C. 1001(a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an Institution of higher education; or income from service on advisory committees or review panels for a Federal, state, or local government agency, an Institution of higher education as defined at 20 U.S.C. 1001(a), an academic teaching hospital, a medical center, or a research institute that is affiliated with an Institution of higher education.

SFIs will be disclosed via the Decision Research Financial Conflict of Interest disclosure form, available from the Administrator or Administrative Coordinator and online at Decision Research's employees-only webpage, [www.decisionresearch.org/employees](http://www.decisionresearch.org/employees).

*Public Disclosure.* If the Department of Health and Human Services determines that a PHS-funded research project of clinical research with the purpose of evaluating the safety or effectiveness of a drug, medical device, or treatment has been designed, conducted, or reported by an Investigator with an FCOI that was not managed or reported by Decision Research as required by applicable regulations, the Investigator is required to (a) disclose the FCOI in each public presentation of the results of the research, and (b) request an addendum to previously published presentations.

## **Institutional Requirements**

### **Certification**

Decision Research shall certify, in each application for funding to a PHS agency, that Decision Research has in effect an up-to-date, written, and enforced administrative process to identify and manage financial conflicts of interest with respect to all research projects for which funding is sought or received from the PHS; shall promote and enforce Investigator compliance with FCOI regulations including those pertaining to disclosure of SFIs; shall manage financial conflicts of interest and provide initial and ongoing FCOI reports to the PHS Awarding Component consistent with regulations; agrees to make information available, promptly upon request, to the HHS relating to any Investigator disclosure of financial interests and Decision Research's review of, and response to, such disclosure, whether or not the disclosure resulted in Decision Research's determination of an FCOI; and shall fully comply with the requirements of regulations on financial conflicts of interest.

### **Informing Investigators of FCOI Policy, Regulations, and their Responsibilities**

Decision Research will ensure that all Investigators who work on PHS-funded research review this policy, are apprised of all applicable regulations regarding financial conflicts of interest, and understand their responsibilities regarding disclosure of SFIs.

Decision Research requires that prior to engaging in research related to any PHS-funded grant and at least every four years, Investigators complete FCOI training described above (*Investigator Requirements, Training*). Decision Research also requires Investigators to complete FCOI training when Decision Research revises its FCOI policy in a manner that affects the requirements of Investigators, the Investigator is new to Decision Research, or Decision Research finds that the Investigator is not in compliance its FCOI policy or management plan.

### **Disclosure, Review, and Monitoring**

The Administrator will take such actions as necessary to manage financial conflicts of interest, including any financial conflicts of a subrecipient Investigator, if applicable, and monitor Investigator compliance with management plans until completion of the PHS-funded research project.

The Administrator will solicit and review disclosures of SFIs of Investigators (including those of the Investigator's spouse and dependent children) prior to Decision Research's expenditure of funds for PHS-funded research to determine if any SFIs relate to PHS-funded research and determine whether an FCOI exists. When an FCOI is identified, the Administrator will develop and implement a management plan. Management plans shall specify the actions that have been taken and shall be taken to manage financial conflicts of interest.

When an Investigator who is new to participating in the research discloses an SFI, an existing Investigator discloses a new SFI, or an SFI is identified that was not disclosed timely by an Investigator or not previously reviewed by Decision Research, the Administrator will, within 60 days, review the disclosure of the SFI, determine whether it is related to PHS-funded research; determine whether an FCOI exists; and if so, implement a management plan.

An Investigator's SFI is related to PHS-funded research when the Administrator reasonably determines that the SFI could be affected by the PHS-funded research or is in an entity whose financial interest could be affected by the research.

An FCOI exists when the Administrator reasonably determines that the SFI could directly and significantly affect the design, conduct, or reporting of the PHS-funded research.

### **Reporting to PHS Awarding Component**

The Administrator or a designated assistant (FCOI ASST) will use the ERA Commons system as described in their FCOI User Guide ([http://era.nih.gov/files/fcoi\\_user\\_guide.pdf](http://era.nih.gov/files/fcoi_user_guide.pdf)) to send initial, annual (i.e., ongoing), and revised FCOI reports, with all required elements, to the PHS Awarding Component (e.g., the NIH) for Decision Research and its subrecipients, if applicable. The report will include any Investigator's SFI found by the Administrator to be conflicting and ensure that the Institution has implemented a management plan. Reports will be sent to the PHS Awarding Component:

- prior to the expenditure of funds for PHS-funded projects;
- within 60 days of identification of financial conflicts of interest for an Investigator who is newly participating in the project or for new or newly identified financial conflicts of interest for existing Investigators;
- at least annually (with annual or multi-year progress report or at time of extension) to provide the status of the FCOI and any changes to the management plan, if applicable, until the completion of the project; and
- following a retrospective review, if appropriate, to update the previously submitted FCOI report, specifying the actions that will be taken to manage the FCOI going forward

Submitted FCOI reports should include sufficient information to enable the PHS Awarding Component to understand the nature and extent of the financial conflict, and to assess the appropriateness of the Institution's management plan.

## **Record Maintenance**

All FCOI-related records will be maintained for at least three years from the date the final expenditures report is submitted to the PHS Awarding Component in accordance with Decision Research's Document Retention and Destruction Policy.

## **Enforcement, Remedies, and Noncompliance**

The Administrator will monitor Investigators' compliance with this FCOI policy, and in the event of noncompliance by an Investigator, the Administrator will require the Investigator to repeat the FCOI training and the Administrator will impose any sanctions actions deemed by the Administrator to be appropriate to ensure compliance.

Whenever the Administrator identifies any SFIs not disclosed timely by an Investigator or not previously reviewed by the Administrator during an ongoing PHS-funded project, the Administrator will, within sixty days: review the SFI; determine whether it is related to PHS-funded research; determine whether an FCOI exists; and, if so, implement a management plan that specifies the actions that have been taken and will be taken to manage such FCOI going forward.

Additionally, whenever an FCOI is not identified or managed in a timely manner including failure by the Investigator to disclose an SFI that is determined by the Institution to constitute an FCOI; failure by the Institution to review or manage such an FCOI; or failure by the Investigator to comply with an FCOI management plan, the Administrator will, within 120 days of the Administrator's determination of noncompliance, complete a retrospective review of the Investigator's activities to determine whether any PHS-funded research, or portion thereof, conducted during the time period of the noncompliance, was biased in the design, conduct, or reporting of such research. The Administrator will document the retrospective review, including: Project number; Project title; PI or contact PI; Name of the Investigator with the FCOI; Name of the entity with which the Investigator has an FCOI; Reason(s) for the retrospective review; Detailed methodology used for the retrospective review; Findings of the review; and Conclusions of the review.

If, following a respective review, the Administrator determines that any PHS-funded research, or portion thereof, conducted prior to the identification and management of the FCOI was biased in the design, conduct, or reporting of such research, the Administrator will submit a mitigation report to the PHS Awarding Component. The mitigation report must include, at a minimum, the key elements documented in the retrospective review (see *Enforcement, Remedies, and Noncompliance*), a description of the impact of the bias on the research project, and the Institution's plan of action or actions taken to eliminate or mitigate the effect of the bias.

If the Department of Health and Human Services determines that a PHS-funded research project of clinical research with the purpose of evaluating the safety or effectiveness of a drug, medical device, or treatment has been designed, conducted, or reported by an Investigator with an FCOI that was not managed or reported by Decision Research as required by applicable regulations, the Administrator will notify the Investigator of their obligations under the section *Investigator Requirements, Public Disclosure* above and review their conduct for compliance as necessary.

## **Public Accessibility**

Information concerning identified FCOIs held by senior personnel will be made publically accessible on Decision Research's website prior to the expenditure of PHS-originated funds. The information will include: the Investigator's name; the Investigator's title and role with respect to the research project; the name of the entity in which the significant financial interest is held; the nature of the significant financial interest; and the approximate dollar value of the significant financial interest, or a statement that the interest is one whose value cannot be readily determined through reference to public prices or other reasonable measures of fair market value. The information will be updated at least annually and within 60 days of a newly identified FCOI and will remain available for three years from the date of most recent update. The website will state the information provided is current as of the date listed and is subject to updates, on at least an annual basis and within 60 days of the Institution's identification of a new financial conflict of interest.

## **Subrecipient Requirements**

When PHS-funded research is carried out through a subrecipient, Decision Research will take reasonable steps to ensure that any subrecipient Investigator complies with applicable regulations. Decision Research will include in a written agreement with the subrecipient terms that establish whether the FCOI policy of Decision Research or that of the subrecipient will apply to the subrecipient's Investigators.

If the subrecipient's Investigators must comply with the subrecipient's FCOI policy, subrecipient will provide Decision Research with a certification that its FCOI policy complies with all applicable regulations. If the subrecipient cannot provide such certification, the agreement with the subrecipient will state that the subrecipient Investigators are subject to the FCOI policy of Decision Research for disclosing SFIs that are directly related to the subrecipient's work for Decision Research.

If the subrecipient's Investigators must comply with the subrecipient's FCOI policy, the written agreement will require the subrecipient to report identified financial conflicts of interest to Decision Research within specified time period(s). The specified time period must be sufficient to enable Decision Research to provide timely FCOI reports, as necessary, to the PHS Awarding Component.

If the subrecipient's Investigators must comply with Decision Research's FCOI policy, the written agreement will specify time period(s) for the subrecipient to submit all Investigator disclosures of SFIs to Decision Research sufficient to comply with solicitation, review, management, and reporting requirements under applicable regulations.

Decision Research will provide FCOI reports to the PHS Awarding Component regarding all financial conflicts of interest of all subrecipient Investigators prior to the expenditure of funds and within 60 days of any subsequently identified FCOI.



# Capitalization and Investment

Capitalization Policy

Investment Policy

Retirement Plan Investment Policy Statement

## **Capitalization Policy**

### **Purchased Items**

Purchased items will be capitalized if they have a useful life of more than one year and an initial cost per item of \$5,000 or more.

### **Depreciation Period**

Computers, software, and other products of rapidly changing technology will be depreciated over three (3) years.

Furniture and comparable items will be depreciated over five (5) years.

Depreciation will be calculated monthly. If an item is purchased or donated on or before the 15th day of a month, depreciation will start the month of acquisition. If an item is purchased or donated after the 15th day of a month, depreciation will start the month following the month of acquisition.

### **Donated Items**

Donated items with an aggregate value of \$5,000 or greater will be capitalized if they satisfy all the following criteria:

1. Each individual item has a market value, when donated, of \$100 or more.
2. If there are several like items, the aggregate market value, when donated, of the like items is \$250 or more; if there is only one item of its kind, the market value when donated is \$250 or more.
3. The price of each item, if purchased new at the time of donation, would be \$250 or more.

Donated items will be capitalized at their market value at time of donation.

## **Investment Policy**

### **Objective**

To invest cash balances in excess of operation requirements in order to earn maximum income in low-risk securities with a high degree of liquidity.

### **Acceptable Investment Vehicles**

1. Cash accounts, such as savings, market interest, and CDs, up to \$100,000 per institution at FDIC insured banks or savings and loans,
2. Treasury bills,
3. Money market funds (other than those based on repurchase agreements) purchased through FDIC-insured financial institutions or SIPC-insured brokerages,
4. Other investment vehicles specifically approved by the Board of Directors.

### **Investment Authority**

- The Administrator is authorized to make investments for periods up to one year.
- The Executive Committee is authorized to make investments for periods between one and two years.
- The Board of Directors shall authorize any investment vehicle outside the parameters of 1. through 3. above, and investments for longer than two years.

## **Retirement Plan Investment Policy Statement**

### **The Plan**

Decision Research sponsors a defined contribution plan (the “Plan”) for the benefit of its employees and their designated beneficiaries. The Decision Research Executive Committee will appoint a Plan Committee (the “Plan Committee”) to serve as the Plan fiduciary. The Plan is intended to provide participants long-term accumulation of savings through contributions to the Plan and the earnings thereon.

The Plan is a qualified employee benefit plan intended to comply with all applicable federal laws and regulations, including section 401(a) of the Internal Revenue Code of 1986, as amended, and the Employee Retirement Income Security Act of 1974 (ERISA), as amended. In addition, the Plan is intended to comply with ERISA Section 404(c).

### **The Purpose of the Investment Policy Statement**

The Purpose of the Investment Policy Statement (the “IPS”) is as follows:

1. To serve as a guide to provide the framework within which the Plan Committee’s investment decisions are made.
2. Describes the criteria for selection and ongoing monitoring of Plan’s investment options.
3. Outlines the different asset class investment options from which the Plan Committee may select.
4. Outlines the roles and responsibilities and the ongoing review process.
5. To comply with all ERISA, fiduciary, prudence and due diligence requirements experienced investment professionals would utilize, and with all applicable laws, rules and regulations from various local, state, federal and international political entities that may impact the Plan.

### **Investment Option Asset Class Selection**

The Plan’s participants and beneficiaries are expected to have different investment objectives, time horizons and risk tolerances. As such, participants and beneficiaries will be able to direct their account balances among a range of investment options to construct diversified portfolios that reasonably span the risk/return spectrum. The Plan Committee will select the Plan’s investment options from varying asset class and styles with materially different risk/return characteristics thereby enabling participants to construct diversified investment portfolios appropriate to their specific needs and objectives. The following outlines the broad asset classes from which the Plan Committee may select the Plan’s investment options:

- Equities
  - Domestic and International Large Cap

- Domestic and International Mid Cap
- Domestic and International Small Cap
- Fixed Income
  - Domestic Corporate and/or Government Bonds of varying maturities
  - International Corporate and/or International Government Bonds of varying maturities
- Stable Value
  - Money Market/Stable Value/Guaranteed Account
- Asset Allocation Investments
  - Target-Retirement Date Investments
  - Risk-Based Investments/Balanced Funds
  - Managed Accounts
- Other
  - Certain “Alternative” asset classes may be allowed at the discretion of the Plan Committee assuming the option is appropriate for inclusion

## **Duties and Responsibilities**

### **Plan Committee**

The primary responsibilities of the Plan Committee are as follows:

1. Prepare and maintain the IPS.
2. Ensure the Plan’s investment options cover varying asset classes and styles with materially different risk/return characteristics.
3. Implement a prudent process for selection and ongoing monitoring of all Plan investments.
4. Review the Plan investment options fee structure and determine reasonableness.
5. Avoid prohibited transactions and conflicts of interest.

### **Investment Advisor**

The Investment Advisor serves as an objective, third-party professional retained to assist the Plan Committee in managing the overall investment process. The Advisor is responsible for guiding the Plan Committee through a disciplined and rigorous investment process to enable the Plan Committee to fulfill the fiduciary responsibilities outlined above.

## Prudent Process for Selection, Ongoing Monitoring and Termination of the Plan Investment Options

The Plan Committee in consultation with the Plan’s Advisor has developed a comprehensive prudent process for selecting and monitoring investment managers relative to specified guidelines which includes both quantitative and qualitative evaluations. The Plan Committee will use the following due diligence criteria when selecting the plan investment options:

Each investment option should be managed by: (i) a bank; (ii) an Insurance Company; (iii) a registered Investment Company (mutual fund); or, (iiii) a registered investment adviser.

### Required

		Threshold	Importance	Quarters Evaluated	Quarters Required	Missing Data Treatment
<b>fi360</b>	fi360 Fiduciary Score Average (3 yr)	<=60	Required	1	1	Pass
<b>Operations</b>	Manager Tenure	>2 Years	Required	1	1	Pass
	Style	No Style Drift	Required	1	1	Pass

### Optional

		Threshold	Importance	Quarters Evaluated	Quarters Required	Missing Data Treatment
<b>fi360</b>	fi360 Fiduciary Score	<=60	Optional	1	1	Pass
<b>Performance</b>	1 Year Return	Top 75% of Peer	Optional	1	1	Pass
	3 Year Return	Top 50% of Peer	Optional	1	1	Pass

	5 Year Return	Top 50% of Peer	Optional	1	1	Pass
<b>Risk</b>	Alpha	Top 50% of Peer	Optional	1	1	Pass
	Sharpe	Top 50% of Peer	Optional	1	1	Pass
	Standard Deviation	Top 50% of Peer	Optional	1	1	Pass

The fi360 Fiduciary Score Methodology document can be accessed as needed for additional information.

The above implementation and monitoring criterion shall not be applicable to the target date funds. The target date funds are complex multi-asset investments and due to this are not easily benchmarked to their peer group as each target dates asset allocation varies along the glide path. Instead the Plan Committee will establish a process for selecting and monitoring the target date providers using the following metrics; glide path, fees, active/passive management, asset class diversification, whether they are custom or proprietary and the methodology.

The above criteria will not be applied to index funds. The Plan Committee will evaluate index funds based on the extent to which they successfully mirror the applicable market index, and the extent to which their fees and expense ratios are competitive.

The Plan Committee is aware the ongoing monitoring of the Plan investment options is equally as important as the due diligence process for initially selecting the Plan investment options. As such if any of the Plan investment options fails to meet the above due diligence criteria or any other time the Plan Committee feels the manager has not lived up to expectations it will be placed on the watch list.

The decision to retain or terminate an investment option cannot always be made by a formula. Also, extraordinary events do occur that may interfere with the investment option's ability to prudently manage investment assets. It is the Plan Committee's confidence in the investment option's ability to perform in the future that ultimately determines whether an investment option shall be retained or removed.

An investment may be terminated when the Plan Committee has lost confidence in the manager's ability to:

- Achieve performance and risk objectives;
- Comply with stated investment guidelines;
- Comply with reporting and regulatory requirements; or;
- Maintain a stable organization and retain key relevant investment professionals

There are no hard rules for manager termination. However, if the investment manager has consistently failed to adhere to one or more of the above criteria, it is reasonable to presume a lack of adherence going forward. Failure to remedy the circumstances of unsatisfactory performance by the investment manager, within a reasonable time, shall be grounds for termination.

### **Monitoring—Benchmarks**

The Plan Committee has determined it is in the best interest of the Plan's participants that performance benchmarks be established for each investment option. Manager performance will be evaluated in terms of an appropriate market index (e.g. the S&P 500 stock index for large-cap domestic equity manager) and the relevant peer group (e.g. the large-cap growth mutual fund universe for a large-cap growth mutual fund).



# Personnel

Personnel Management Policy

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## **Personnel Management Policy**

Principal Investigators make personnel decisions for research personnel working on their grants and projects. Principal Investigators may hire, fire, and promote such personnel, as well as establish/revise job titles and provide pay rate increases or decreases, as long as pay rate increases are within the project's budget.

The Administrator manages administrative personnel. The Administrator may hire, fire, and promote administrative personnel, as well as establish/revise job titles and provide pay rate increases or decreases, as long as pay rate increases are within the operational budget for salaries, wages, and bonuses.

The Executive Committee is responsible for the hiring and firing of Principal Investigators and making recommendations to the Board on the hiring and firing of the Administrator. The Board of Directors sets the rate of pay for the Administrator and Principal Investigators. The Administrator and the Treasurer work together to propose pay rates for Principal Investigators using recent survey data.

Researchers will receive the title "Senior Research Scientist" if they have five or more years of post-doctoral work experience and have received funding as a Principal Investigator through Decision Research.

Researchers who are not working under the direction of a Principal Investigator will receive the title "Research Scientist" if they have five years or less of post-doctoral work experience or if they have more than five years of post-doctoral work experience but have not yet received funding as a Principal Investigator through Decision Research.

At its discretion, the Executive Committee may allow individuals who were former Principal Investigators on Decision Research projects but who are not currently active at Decision Research to use the title "Associate Research Scientist."

## **New Hire Procedure**

### **All Employees**

On the employee's first day of work, The Human Resources Coordinator (HRC) shall inform the employee of Decision Research's policies on non-discrimination, whistleblowing, meal and rest breaks, and paid time off, as well as all benefits for which the employee will or may become eligible, including medical, dental, life and long-term disability insurance, health savings account (HSA) contributions, and retirement plan.

The HRC shall distribute to the employee the following documents:

- Personal information consent form
- Direct deposit form
- Personnel handbook

If the employee is an undergraduate or graduate student engaged in research, or a postdoctoral research fellow, the HRC shall distribute the Responsible Conduct of Research Policy.

If the employee is expected to work at least 30 hours per week, the HRC shall distribute the life insurance enrollment form and, if the employee is a resident or citizen of the United States or Canada, the long-term disability insurance enrollment form.

The HRC shall instruct the employee to read the personnel handbook and provide the HRC with a signed acknowledgment of receipt for the personnel handbook.

The HRC shall complete a personnel action form. The personnel action form shall be signed by the Administrator. The personnel action form, personal information consent form, and acknowledgement of receipt for the personnel handbook shall be placed in the employee's personnel file.

The HRC shall give the direct deposit form to the Accountant for processing.

The HRC shall instruct the Office Manager (OM) to add the employee's information to the DR phone list, provided the employee consented to share such information in the personal information consent form.

### **Employees Located in the United States**

If the employee will be performing their job duties in the United States, the HRC shall distribute to the employee the following additional documents:

- Form I-9
- Form W-4
- Department of Labor coverage options form

If the employee is expected to work at least 17.5 hours per week, the HRC shall distribute the medical and dental insurance enrollment forms and HSA contribution election form.

The I-9 employment eligibility verification form shall be signed by the Administrator after completion by the employee.

The HRC or the Administrator shall verify the employment eligibility of the employee using e-verify and the completed I-9 employment eligibility verification form. The e-verify case shall begin within three business days of the employee's first day of employment.

The HRC or the Accountant shall process the W-4 Withholding Allowance.

### **Employees Located in the Eugene, Oregon Office**

Prior to the employee's first day of work, the OM shall ensure that a workspace is prepared. When preparing a workspace, the OM shall consult with the Computer Committee and Decision Research's IT Consultant to ensure the necessary computer hardware and software are set up. The OM shall also add the new employee's name to the in/out board.

On the employee's first day of work, the OM shall provide the employee with a tour of the office and introduce the employee to the staff.

The Human Resources Coordinator (HRC) shall distribute to the employee the following documents in addition to those listed above:

- Emergency contact form
- Parking program form
- Office floor plan

If the employee elects to enroll in the parking program, the HRC shall inform the OM. The OM shall then secure a parking space for the employee. The HRC shall process the parking program form.

The HRC or his or her designee shall add the employee's email to the Xerox scanning address book.

The OM shall consult with the Administrator as to whether the employee is to receive an office key. At the discretion of the Administrator, the OM shall give the employee a key to the building and record the key number on Decision Research's key sign-out log. The OM or her designee shall instruct the employee on opening and closing procedures.

The OM shall provide the employee with a printout of ergonomics guidelines and discuss the employee's workspace preferences.

The OM or his or her designee shall tend to the new employee for the first two weeks of employment to ensure a comfortable entry into the organization.

## **At-Will Employment Statement**

Your employment with Decision Research is voluntary and is subject to termination by you or Decision Research at will, with or without cause, with or without notice, at any time. Decision Research intends to preserve the right of either party to terminate employment. It also reserves the discretion to determine whether in its judgment a termination by Decision Research, or any other disciplinary action, is justified.

Nothing in these policies shall be interpreted to be in conflict with or to eliminate or modify in any way the employment-at-will status of Decision Research employees. This policy of employment-at-will may not be modified by any officer or employee and shall not be modified in any publication or document. The only exception to this policy is a written employment agreement approved at the discretion of the Board of Directors of Decision Research.

## **Equal Employment Opportunity Statement**

It is the policy of Decision Research to grant equal employment opportunities to all qualified persons. It is against that policy for any employee to discriminate against an applicant for employment or an employee on the basis of race, religion, color, age, sex (including pregnancy), national origin, disability, marital status, sexual orientation, gender identity or expression, or any other classification protected by applicable discrimination laws. In addition, Decision Research will not tolerate harassment of any applicant or employee on those bases.

## **Section 504 of the Rehabilitation Act Policy**

It is the policy of Decision Research to not discriminate on the basis of disability. Any person who believes she or he has been subjected to discrimination on the basis of disability may file a grievance. It is against the law for Decision Research to retaliate against anyone who files a grievance or cooperates in the investigation of a grievance.

Decision Research has adopted an internal grievance procedure providing for prompt and equitable resolution of complaints alleging any action prohibited by Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794). Section 504 prohibits discrimination on the basis of disability in any program or activity receiving Federal financial assistance. The law may be found at: <http://www.dol.gov/oasam/regs/statutes/sec504.htm>. A useful fact sheet detailing your rights may be found at: <http://www.hhs.gov/ocr/civilrights/resources/factsheets/504.pdf>.

### **Designated 504 Coordinator**

The Administrator is designated by Decision Research to coordinate efforts to comply with Section 504 of the Rehabilitation Act.

### **Section 504 Grievance Procedure**

- Grievances must be submitted to the Section 504 Coordinator within 90 days of the date the person filing the grievance becomes aware of the alleged discriminatory action.
- A complaint must be in writing, containing the name and address of the person filing it. The complaint must state the problem or action alleged to be discriminatory and the remedy or relief sought.
- If the grievance is concerning conduct by the Section 504 Coordinator, the grievance may be submitted to the Administrative Coordinator, in lieu of the Section 504 Coordinator. If the person filing the grievance elects to submit the grievance to the Administrative Coordinator then the Administrative Coordinator will perform the relevant duties of the Section 504 Coordinator listed below.
- The Section 504 Coordinator (or her designee) shall conduct an investigation of the complaint. This investigation may be informal, but it must be thorough, affording all interested persons an opportunity to submit evidence relevant to the complaint. The Section 504 Coordinator will maintain the files and records of Decision Research relating to such grievances.
- The Section 504 Coordinator will issue a written decision on the grievance no later than 30 days after its filing.
- The person filing the grievance may appeal the decision of the Section 504 Coordinator by writing to the Executive Committee within 15 days of receiving the Section 504 Coordinator's decision. The Executive Committee shall issue a written decision in response to the appeal no later than 30 days after its filing.

- The availability and use of this grievance procedure does not prevent a person from filing a civil action against Decision Research.

Decision Research will make appropriate arrangements to ensure that disabled persons are provided other reasonable accommodations, if needed, to participate in this grievance process. Such arrangements may include, but are not limited to, providing interpreters for the deaf, providing taped cassettes of material for the blind, or assuring a barrier-free location for the proceedings. The Section 504 Coordinator will be responsible for such arrangements.



## **Work Week**

The work week begins on Sunday at 12:00am and ends on Saturday at 11:59pm.

## **Pay Period**

Decision Research pays employees on a monthly basis. Pay dates are on the 10<sup>th</sup> of the month unless the 10<sup>th</sup> falls on a weekend, in which case employees are paid on the Friday before the 10<sup>th</sup>.

Employees are permitted to receive an advance (draw) on their paycheck of up to 60% of their payroll period earnings as of the date of request. To request a draw on their paycheck, employees should email our accountant Roger Borek at [rborek@myaccountingteam.com](mailto:rborek@myaccountingteam.com). Employees must certify in the email that the amount they are requesting is within 60% of their payroll period earnings as of the date of request.

## **Determining Eligibility for Medical/Dental Insurance Procedure**

On the first day of the calendar month following 30 days of employment, regular non-temporary employees working 17.5 hours per week or greater are eligible to receive paid group medical coverage for themselves and their dependents.

The determination as to whether an employee is working 17.5 hours per week or more is made by averaging the amount of hours worked per week for the previous 12 months. If an employee has worked less than 12 months at Decision Research, the determination will be made by averaging the amount of hours worked per week since the employee began working for Decision Research. Paid Time Off spent (PTO) counts towards the required amount of work hours.

## **Terminating Employees Who Have Not Worked in One Year Policy**

At the discretion of the Administrator, employees who are not on the administrative staff, have not been a Principal Investigator (PI) or Co-PI while employed at Decision Research, and who have not worked on grant or project or participated in the drafting of a proposal or had a proposal they drafted pending for one year shall be terminated.

With regard to Employees who have been a PI or Co-PI while employed at Decision Research, if the employee has not worked on a grant or project or participated in the drafting of a proposal or had a proposal they drafted pending for one year, the EC shall discuss whether the employee is to remain at Decision Research and reach a conclusion regarding the employee's status.

## **Termination Procedure**

The Human Resources Coordinator (HRC) shall present the terminated employee with a termination letter on the date of termination. The letter shall detail the effect of termination on employee benefits, including: PTO, health and dental insurance, health savings account, life and long-term disability insurance, and retirement plan

The HRC shall ensure the terminated employee signs and returns the "Release from Liability" form, unless the employee objects. The HRC shall file the signed release in the employee's personnel file.

The HRC shall remove the terminated employee from all email lists and may ask the employee if they would like to join the "Friends" email list.

If the terminated employee has a Decision Research Google account, the HRC, at the discretion of the President, shall change the password to the employee's Google account and, if appropriate, set up forwarding of all email to an appropriate current employee.

The HRC shall inform the Office Manager (OM) of the termination. The OM shall remove the terminated employee from the Decision Research Phone List and remove their name from the in/out board.

If the terminated employee has an account to a sensitive system such as accounting software or online banking, the HRC, under the supervision of the Administrator, shall ensure that the account is deleted or transferred to an employee with appropriate clearance, with the password changed.

If the terminated employee is listed as an administrative or financial contact on any ongoing or upcoming grant or project, the current or new administrative contact of the grant or project shall inform the funder/contractee of the new contact.

The OM shall collect the terminated employee's office key and record the date of its collection.

The HRC shall re-label the terminated employee's personnel file with a yellow label to indicate the terminated status and move the personnel file to the section of the personnel files drawer that contains the files for terminated employees.

The OM shall check-in any computer hardware or software the employee used at home or in the office and update the inventory list accordingly.

## **Salary Adjustments Procedure**

Salary increases are determined by the EC. The EC assesses a variety of factors in deciding whether to issue a salary increase, including but not limited to: availability of funds, work performance, and length of time since last increase.

When a salary increase is issued, the HRC shall prepare a personnel action form (PAF) to record the salary increase.

If the employee has medical and/or dental insurance through Decision Research's group coverage, the HRC shall check to see if the salary increase results in a change in the amount of the medical/dental premium the employee is responsible for paying per Decision Research's Personnel Policy Handbook. If so, the HRC shall clearly notate this fact on the PAF.

The HRC shall present the PAF to the Administrator for review and approval, and provide the form to the Accountant.

The Accountant shall update the payroll system. to account for the new salary amount, and the Administrator will adjust the budgets of all applicable cost centers.

If the employee has life insurance through Decision Research's Standard life insurance policy, the HRC shall provide Standard with the new salary amount via Standard's Admin Ease website.

# **Policies & Procedures**

Policy and Procedures on Policies and Procedures

## **Policy and Procedures on Policies and Procedures**

### **Purpose**

The policies and procedures of Decision Research connect our institution's mission to individual conduct, clarify expectations, support compliance with laws and regulations, mitigate institutional risk, and enhance productivity and efficiency. It is understood these policies and procedures are a dynamic collection of documents to be written, updated, reviewed, and approved regularly.

### **Policy and Procedures**

Development of policies and procedures will occur at the level of the Executive Committee when appropriate, or when directed by the Executive Committee, via collaboration between Decision Research employees and the Administrator. Follow-up review meetings will be held with employees impacted by those policies and procedures. During these follow-up meetings, affected employees will review proposed policy and procedure updates and be encouraged to contribute input that may lead to improvements. Once the policies and procedures are accurate and clear, they will be forwarded for review, possible editing, and approval according to the following schedule:

- Policies and procedures will be reviewed and approved by the Administrator, who may also request edits or further information prior to approval.
- Once policies are approved by the Administrator, they will be forwarded to the Executive Committee (EC) for review at or prior to their next meeting and an approval vote at that same meeting.
  - A quorum (agreement by more than half the members) by the EC shall constitute approval, and/or
  - The EC may request edits or further information prior to approval.
- A copy of the Policies and Procedures Manual will be made available to the Board of Directors prior to their next meeting. The Board must approve any revisions to the Principal Investigator Indirect Costs Policy.

Edits proposed at any level may prompt another review by affected employees, at the Administrator's discretion.

The Policy and Procedures Manual, containing all approved policies and procedures, will be posted at the Decision Research employees-only website.

Individual policies and procedures and the Policies and Procedures Manual are stored on the Google shared drive in the folder labeled Policies. When a policy or procedure is revised or when a new policy or procedure is adopted, the Administrator or her designee shall ensure the latest version of the individual policy or procedure is stored in the Google drive and update the



Policies and Procedures Manual with the new/revised policy or procedure. The Administrator or her designee shall also upload the updated Policies and Procedures Manual to the Decision Research employees-only website.

The Administrator will review all policies in the first quarter of each calendar year for currency and accuracy. Any Decision Research employee may propose policy and procedure edits to the Administrator.