

Human Participant Incentives Fund Agreement

I, _____, acting as an Auburn University Fund Custodian, acknowledge that I am fully aware that control, accountability, and maintenance of entrusted funds are my responsibility and that I may be called upon at any time to explain or account for imbalances to such funds. If discrepancies are identified, I hereby authorize Auburn University to take steps to recover shortages through payroll deduction or other means.

I understand that it is my responsibility as Fund Custodian to reconcile funds at least monthly, returning the reconciliation to the responsible Business & Finance office. Additional funds will not be advanced until a reconciliation is prepared. Upon discovery of any shortage of cash advance funds it is my responsibility to immediately notify Procurement and Business Services. In addition, I must report any shortages occurring from theft (known or potential) immediately upon discovery to Office of Audit, Compliance & Privacy and the Department of Campus Safety and Security.

I understand that it is my responsibility to complete training as a Fund Custodian and familiarize myself with the Human Participant Incentives Policy and Procedures.

I understand that, if due to transfer, promotion, or termination, I am required to relinquish responsibility of funds, a new Custodian will be identified in writing to the responsible Business & Finance office. I recognize that failure to comply with the provisions of this agreement and those contained in the Human Subject Incentives Guideline Procedures may result in termination of my ability to act as a Fund Custodian.

I understand that a checking account cannot be opened with Auburn University's name in the account title or with Auburn University's tax identification number for deposit of these funds. The University is not responsible for any bank fees incurred related to these funds.

Fund Custodian Name & Banner ID: _____

Fund Custodian Signature: _____

Date: _____

Department Head/Chair or Dean: _____

Date: _____

This form must be sent to Procurement and Business Services prior to submission of the Human Participant Incentive Fund Request. One form will cover all human participant incentive requests by the Custodian.

Human Participant Incentives Fund Custodian Training

PURPOSE:

The purpose of the cash advance is to provide a means to pay human research participants amounts of \$100 or less. Auburn University requires a Fund Custodian to be accountable for the funds for every cash advance. A check for the cash advance will be issued in the name of the Fund Custodian.

The Fund Custodian is an individual responsible for the maintenance, reconciliation, and return, if applicable, of cash advances. This person is primarily responsible for safeguarding the fund even though cash fund activities may be handled by more than one person.

RESPONSIBILITIES

Responsibilities of the Fund Custodian include:

1. Request the cash advance by completing the *Human Participant Incentives Fund Request*. Please note the request form is limited to the anticipated funds necessary for a two-week period. **At the end of every month, a reconciliation and request for extension or return of funds is required.**
2. Establish safeguard procedures to ensure cash is protected. Maintain the cash in a secure location at all times, accessible only to the Fund Custodian and/or approved alternate.
3. Cash funds must never be commingled with personal funds. Personal checks may not be cashed from cash advances. A checking account cannot be opened with Auburn University's name in the account title or with Auburn University's tax identification number for deposit of these funds.
4. For the departments or Fund Custodians that handle more than one cash fund, each cash fund and its related materials must be kept physically separate from other cash funds, using different bank bags or lock boxes.
5. Maintain a proper internal control environment. Strong internal controls protect employees from inappropriate allegations of mishandling funds by defining assigned responsibilities in the cash handling process. Establishing and maintaining internal cash controls for each cash fund is critical for preventing mishandling of funds and for safeguarding against loss.
6. Review the entire process to ensure that adequate controls are in place and being followed properly by personnel.
7. Continuously consider possible cash vulnerabilities and resolve concerns immediately.
8. At all times, the sum of cash on hand and disbursements must equal the approved cash advance total.
9. At the end of the two-week period or on a monthly basis (whichever comes first), the Fund Custodian must complete the *Human Participant Incentives Reconciliation*. The reconciliation should be accompanied by any unspent funds or the *Human Participant Incentives Fund Increase Request*. Additional incentive funds for the study/project will not be dispersed until the reconciliation is complete.

RECONCILIATION

1. The Fund Custodian must reconcile all cash advance funds each month using the *Human Participant Incentives Reconciliation*.

2. A detailed review of items required on the reconciliation:
 - a. Date
 - b. Time of Day
 - c. Initial Fund Amount
 - d. Total Amount Expended
 - e. Funds remaining (note, funds remaining should be the difference between c. and d.)
 - f. Bills and Coins
 - g. Payments to Participants
 - h. Other
 - i. Total Fund (note, total fund should equal c. as well as the sum of f, g, and h.)
 - j. Number of participants paid during this reconciliation period
 - k. Amount of incentive payment per participant during this reconciliation period
 - l. If the study/project is completed, there is a space to mark "terminate this fund"
3. Once completed, the Fund Custodian's supervisor must independently verify the fund balance and sign on the form.
4. When the study/project is complete, prepare a final reconciliation. Unspent funds should be hand delivered to the Assistant Director of Payment Services with the reconciliation. Procurement and Business Services will immediately deposit the funds in AU's operating account.

SHORTAGES

The Fund Custodian must immediately report upon discovery any shortage of cash advance funds to Procurement and Business Services. In addition, any shortages occurring from theft (known or potential) must be reported immediately upon discovery to Office of Audit, Compliance & Privacy and the Department of Campus Safety and Security.

RECORDS DISPOSITION

The Fund Custodian should ensure proper safeguards of departmental records related to participant incentives. Records retention should follow the below:

- If the incentives are associated with a research project, retain related records in the department for 1 year after completion of the final report.
- If the incentives are not associated with a research project, retain related records in the department for 1 year after completion of the project.

No person at the institution has the right to circumvent state law. If it is discovered that state law is being violated, disciplinary action will be taken. Every employee has the responsibility for immediately contacting Procurement and Business Services, the Office of Audit, Compliance & Privacy or the Department of Campus Safety and Security to report fraudulent acts if there is a reasonable basis. Anonymous reports can be made via the Ethics Point reporting hotline <http://www.auburn.edu/administration/oacp/ethicspointfaq.php>.

- Procurement and Business Services: 334-844-7771
- Office of Audit, Compliance & Privacy: 334-844-4389
- Campus Safety and Security: 334-844-8888