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OPSU POLICIES AND PROCEDURES

TITLE: OPSU Policies and Procedures for External Grant Management

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Purpose: To provide a framework for executing the financial administration of externally funded Grants and Contracts.

Because the document produced by East Central University (ECU) is closest to OPSU's position and situation, this document was based on ECU's document with their permission. We appreciate their assistance.

OPSU March 4, 2016

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I. Mission of OPSU's Sponsored Programs and Research

OPSU supports research by promoting an institutional culture that facilitates scholarly research and grantsmanship efforts of faculty, staff and students in an ethical and fiscally responsible manner.

II. Uniform Guidance Policy Compliance

All federal awards and incremental funding actions made on or after December 26, 2014, are subject to the OMB "Uniform Administrative, Requirements, Cost Principles, and Audit Requirements for Federal Awards" (also known as "Uniform Guidance: or "2CF 200"). The Uniform Guidance replaces OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122 and A-133, and the guidance in Circular A-50 on single Audit Act. Accordingly, all individuals involved with the administration and conduct of federally sponsored award activities, including central and departmental sponsored project administrators, proposal directors, and other research personnel must comply with the relevant policies that guide the submission, processing, and management of federal grants.

III. Pre-Award Policy

A. Overview

OPSU promotes and facilitates scholarly activity by supporting and administering activities related to grant funded programs.

OPSU's major responsibility is assisting Proposal Directors (PD) in the preparation and submission of grant, contract, and cooperative agreement proposals. All grants, contracts, and cooperative agreements representing University obligations must be authorized through the VPAAO and VPFA. VPAAO acts as a liaison between the granting agencies and the University and reports to the President.

B. Funding Opportunities

VPAAO and VPFA are readily available to assist faculty, staff and students in identifying potential external funding opportunities for research and development. The VPAAO will provide assistance from gathering information to proposal editing and writing.

In order for the VPAAO to accurately track proposal development, submission, and awards, faculty, staff and students should initiate all grants, contracts and cooperative agreements only after first contacting the VPAAO.

C. Proposal Processing

1. Proposal Planning

The proposal director shall contact the VPAAO once he/she has identified a potential sponsor and is interested in submitting the proposal. The Project shall contain basic information about the proposal; however, for the section requesting financial information, the data provided only represent preliminary estimates. The final amount for a submitted proposal will be obtained when the final budget document is submitted to the VPAAO and VPFA.

After the proposal is completed the proposal director must obtain signatures from his/her Department Chair, Dean/Supervisor/Director. Writing cannot begin until approval is provided by the appropriate Vice President.

2. Writing of Proposal

The Proposal director will work with his/her department chair/dean that will advise and guide the writing process.

3. Budget Planning

The Proposal Director shall request a budget review of the proposal with the VPFA **at least two (2) weeks prior to submission**. The budget should be sufficiently developed to allow for a review and revision, if necessary. Before submission, the proposed budget must be approved by the VPFA. To obtain current fringe benefit and approved Indirect Cost (IDC) rates, contact the Director of Human Resource.

If the budget proposes a subcontract with another agency, the sub-recipient's budget and other information will be required.

4. Final Proposal Review

A complete copy of the proposal must be submitted to the VPAAO for final review and approval **at least one (1) week prior to submission deadline**. The VPAAO will conduct a final review of the complete and final grant proposal to ensure institutional compliance with federal, state, and sponsor regulations. The VPAAO shall sign the final approval following the last review and prior to submission.

Any proposals submitted without the VPAAO approval may be considered non-compliant with University policy, and consequently, these applications may be

administratively withdrawn. The University President is the only authorized representative to sign grant applications and contracts.

D. Application Submission

All proposals either paper or electronic must be submitted by the VPAAO. A project developer cannot submit a proposal.

E. Facilities and Administrative (Indirect) Cost

OPSU has obtained a federally negotiated Facilities and Administrative (F&A) or often times called the indirect cost rate (IDC) rate with the Department of Health and Human Services (DHHS). The proposal director should contact the VPFA for the calculation of the current allowable institutional indirect cost rate. He/she shall request for indirect recovery costs on all grant proposals and sub-agreements as allowed and specified by the sponsor. Allowable F&A rates may vary between sponsors. When a sponsor of a grant or contract does not pay the federally negotiated IDC rate, OPSU will absorb the difference, resulting in diversion of university funds that could be used to support other missions (i.e., research infrastructure, grant oversight, instruction costs, etc.). Please review the sponsor guideline and/or contact the VPFA for questions regarding this matter.

F. Matching or Cost Sharing

Voluntary cost sharing or matching is not expected under Federal research proposals. Some granting institutions require matching of funds for research and/or development; however, it must be explicitly described in merit criteria and specifically dedicated to the awarded project, (**Uniform Guidance** 200.306).

At OPSU, the following parameters must be used and approved by appropriate University officials. For in-kind matching, the matching must be explicitly detailed as to the actual amount and type of in-kind being used. For cash matching, the matching must include OPSU account numbers and/or other accounts, such as foundation donations. Matching funds of less than ten thousand dollars (\$10,000.00) shall be approved by the VPAAO and the President. Matching funds in the amount of ten thousand dollars (\$10,000.00) or more shall be approved by the Vice President Fiscal Affairs and the President.

The Program Director shall report monthly or periodically the matching or cost sharing contributions to the VPFA.

Before a Proposal Director submits his/her matching and/or cost sharing report prior to the sponsoring agency, VPFA must review the report and approve. It is the responsibility of the Proposal Director to ensure the report is accurate, complete, and consistent.

G. Institutional Data

Congressional District	61
DHHS IDC Agreement Date	2013-2017 Upward Bound
DUNS (Duns and Bradstreet No.)	079981940
Federal ID No. (Taxpayer ID No. or TIN)	73-6017987
Institutional Authorized Official	David A. Bryant, President
Institutional Mailing Address	P.O. 430 Goodwell, OK 73939

H. Compliance, Assurances, and Institutional Approval

All Proposal Directors must comply with all of OPSU’s relevant policies, such as human subject research, proposals involving other sites, financial conflict of interest, and ethics. Specifics are discussed later in this document.

I. Official Sponsor Notification

The Proposal Director shall submit a copy of the official notification of award or rejection from the sponsor to the Office of VPAAO in SL 137.

IV POST-AWARD POLICY

A. General Statement

The purpose of this section is to inform the Proposal Director of the policies and procedures that are involved following receipt of a grant award or contract. One of the primary goals of the Office of VPAAO is to provide contractual, financial and administrative support. The VPAAO will also assist the Proposal Director to effectively manage the project and project funds to facilitate a smooth closeout and to prevent any cause for audit investigation.

Note: The President of OPSU, unless otherwise appointed by the president, is the only person legally allowed to enter into an agreement with other entities.

B. Supplementary Document(s) Prior to Award

Any additional information requested by the sponsor prior to the award shall be routed through the VPAAO for review and approval. Once the document(s) has been approved and signed, it will be submitted to the sponsor by the VPAAO.

C. Grant Award Notification or Receipt of Contractual Document

The Proposal Director and the comptroller or the president's office will receive an official award letter once the grant proposal or contract is selected for funding. This legal document notifies the grantee institution and the Proposal Director the grant was awarded and funds are available for the PD to perform the necessary duties required to achieve the goals described in the proposal. By accepting the award or agreement, the PD accepts the terms and conditions, including legal obligations, set forth by the sponsor agreement. The PD is held responsible for the day-to-day operations and management of the awarded grant.

The PD shall forward a copy of the approved budget, if not already done so, and the invoicing and reporting requirements to the VPAAO and VPFA. The VPAAO and VPFA will review and forward these documents to the comptroller's office for processing. The comptroller will forward the accounting procedure to the PD indicating that the budget has been established, and an account has been set up for the operation of the grant. The VPAAO will meet with the PD to review the grant or program policies and procedures, and at this time the PD will sign an assurance form. Signature on the assurance forms indicates the PD acknowledges and accepts responsibility for the implementation of the project in accordance with the proposal and any other conditions of the award and for ensuring the programmatic and fiscal compliance of the project. The PD shall notify the other key personnel of the award.

D. Certification Memo

After the grant has been awarded, the PD must sign a certification form indicating who participated in writing the proposal and indicate by percentage how much effort each person provided in writing the proposal. The PD supervisor must also sign the form which is filed in the project folder.

E. Risk Assessment/Compliance Requirements.

The Office of Vice President Academic Affairs & Outreach will be responsible to review and determine the risk assessment of potential grantees and subgrantees in regard to protection of human subjects, conflict of interest, responsible conduct of research, certification of debarment and suspension, access to audit information, IDC negotiations, capability of cost sharing, export control, and fiscal responsibility. The VPAAO will be responsible to ensure compliance is attained. (**Uniform Guidance 200.205; 200.302; 200.303; 200.400; 200.419; 200.519**)

All the following compliance requirement(s), if applicable, must be met before the VPAAO releases the award documents to the comptroller's office to establish the accounting procedure.

1. Institutional Review Board (IRB) Approval

Human subject research conducted at OPSU is governed by the Code of Federal Regulation Title 45 Part 46. The PD must obtain approval from the Institutional Review Board (IRB) prior to any human research activities. All OPSU proposal directors, research staff, and key personnel involved in human subject research must complete the web-training course offered by the National Institutes of Health (NIH). The Protection of Human Subject Research educational lesson can be accessed at <http://phrp.nihtraining.com/users/login.php>. The certificate is valid for three years at which time the certification must be re-taken.

Responsible Conduct for Research

In 2010 NIH and NSF began requiring all students who are conducting undergraduate research through a grant must attend and complete the Responsible Conduct for Research (RCR) training. The training is an eight-hour interactive seminar taught by Chair, IRB Committee. The Chair, IRB Committee will organize and ensure the training is held on a need basis, record starting and ending dates, track and record names of students who participated and who completed the training. The IRB Committee will maintain the official list of students who completed the training by semester and year.

2. Vertebrate Animal Research

OPSU is equipped with an animal facility to house vertebrate animals. Therefore, faculty involved in and the University shall approve research involving vertebrate animals that are regulated by the OPSU Institution Animal Care and Use Committee (IACUC).

The “Guide for the Care and Use of Laboratory Animals” (GUIDE) and “The Guide for the Care and Use of Agricultural Animals in Research and Teaching” (AG ANIMALS) along with the “Animal Welfare Act and Animal Welfare Regulations” will serve as the instruments to be used in the research and training programs at Oklahoma Panhandle State University (OPSU) which involve animals.

The institutional committee concerning the use and care of animals in its teaching and research programs, the IACUC, is to ensure compliance with Federal, State, and Local government laws and regulations as well as professional societies related to these areas.

The IACUC is the central authority governing the OPSU research programs involving animals. Its duties encompass the review and approval or disapproval of proposed activities, conduct inspections of facilities, programs, and records and carry out other functions that fall to management’s responsibility. The review of research and teaching activities using animals is one of the most important functions of the committee. The US Government principles for the care of vertebrate animals state that “Procedures involving animals should be designed and performed with due consideration of their relevance to human or animal health, the advancement of knowledge or the good of society”. To carry out its responsibilities, OPSU’s IACUC will adhere to the guidelines provided in the Guide and the Ag Animals guide as well as those relevant portions of the AWA. Further, all procedures with animals at OPSU will adhere to these guidelines and the

procedures will be reviewed and approved by the IACUC before the research or activity takes place.

The IACUC can approve, or disapprove protocols and proposed significant changes in activities, related to agricultural animal care and use in research and teaching.

1. Conduct an inspection of agricultural animal facilities and study the overall animal care and use programs; and prepare reports to the responsible institutional official.
2. Investigate concerns and complaints or report of noncompliance.
3. Suspend an activity that is not in compliance with approved protocols.
4. Make recommendations regarding the development and implementation of policies and procedures to facilitate and support and monitor humane treatment of animals.
5. Perform other functions as may be required by institutional by institutional needs.

OPSU's IACUC will be responsible for assuring that all activities with farm and laboratory animals are within the federal and professional society guidelines for the use and care of those animals.

Consequences for noncompliance will include: 1) Student discontinuance from participating on a funded research project or grant, 2) transfer of salary and related expenditures from the grant account to a departmental or other institutional account, and 3) if a failure is noted during a future audit, the appropriate salary and related expenditures will be moved from the grant account to an institutional account. In addition, the finding may cause an expanded audit and require the University to pay penalties.

4. Financial Conflict of Interest

All grant-funded personnel shall comply with 42 CFR Part 50, Subpart F, and OPSU's Financial Conflict of Interest (FCOI) policy. Proposal directors, faculty and staff shall disclose any potential or existing conflict of interest to the VPAAO as required by Federal law and University policy. For further information regarding the FCOI policy, refer to the Code of Federal Regulation 42 Part 50, Subpart F, and FCOI guidelines.

5. PD Assurance

The VPFA shall meet with the PD after the receipt of the accounting procedure. The PD shall certify that all information on the grant application is true and accurate, he/she will be responsible for the conduct of the project, will provide the required reports, and there is no knowledge of any financial conflict of interest.

6. Ethics in Grant-Supported Activities

OPSU strongly encourages scholarly practices that prevent misconduct and fraudulent activities. The PD, staff and students, who are involved in grant-supported activities, shall not use their positions for the purposes of financial gain for themselves or others (family members, business, or other ties). OPSU has established rules and regulations to enforce high standards of conduct. The University will investigate, report, and take disciplinary action, if necessary, in all cases of alleged or apparent misconduct in grant-

related activities. For more information regarding this matter, refer to the Faculty and Staff handbooks.

7. Certification of Debarment and Suspension

All potential grant employees' status must be checked using the federal Debarment and Suspension List. If an entity or person appears on the list, they are not eligible for participation in federal government sponsored projects. Prior to employment or awarding of a subcontract, VPAAO will provide names of potential employees or entities to the Director of Human Resources, and this office will conduct the mandated search and document findings.

F. Grant Award Containing Subcontract(s)

The VPAAO shall review and recommend approval to the President on all sub-agreements prior to any subcontract related work with other entities.

1. OPSU as a Sub-Award Grantor

The PD shall notify the VPAAO of any award involving a sub-award(s) with other entities. The recipient entity shall enter into a sub-agreement with OPSU to perform the necessary work as stated in the proposal or contract. The VPAAO shall prepare and forward a sub-contract agreement to the recipient entity in a timely manner. A copy of the fully executed agreement will be forwarded to the PD for his/her records and the comptroller for account set up. The sub-recipient's invoices must be reviewed, approved and signed by the PD before forwarding them to the purchasing office for further processing.

The PD must provide the following information to the VPAAO:

- Sub-recipient's Budget (Based on Awarded Amount)
- Sub-recipient's Period of Performance
- Sub-recipient's PD
- Sub-recipient's Entity Name and Address
- Sub-recipient's Entity Person of Contact, if available
- DUNS and FEI number
- Sub-recipient's Statement of Work
- Sub-recipient's signed agreement stating conflict of interest or unethical behavior will be reported Directly to OPSU
- List of Reports and Due Dates

If the sub-recipient has a current federally negotiated IDC rate agreement, the negotiated rate must be used. If the entity has never received a negotiated indirect cost rate, a de minimis rate of 10% of modified total direct costs (MTDC) may be used. It is not permissible to force or entice a proposed sub-recipient without a negotiated IDC to accept less than the 10% de minimis rate. The PD may not

negotiate or agree to lower rates than their sub-recipients (**Uniform Guidance: 200.331**).

To monitor subgrantees, the PD and the Office of Sponsored Programs will collaborate to monitor subgrantees on an on-going basis in regard to fair treatment, risk assessment which includes checking the Debarment and Suspension list, reporting, IDC overhead sharing and information transparency (**Uniform Guidance: 200.205; 200.207; 200.208; 200.301; 200.302; 200.324; 200.327; 200.330; 200.331, and 200.400**).

2. OPSU as Sub-Contracting Recipient

The VPAAO shall be notified of any sub-agreement award(s). A copy of the sub-award must be forwarded to the VPAAO for review and approval. The PD must not perform any work related to the sub-award before OPSU enters into an agreement with the prime institution or entity. The PD must comply with the terms and conditions set forth by OPSU, the prime institution or entity and the primary sponsor agency once the agreement is accepted by both institutions and entities. The PD, if not received directly by VPAAO, shall forward the fully executed contract to the VPAAO for further processing. The PD may review, approve and initial the billing statements before the comptroller's office forwards it to the prime institution or entity for payment.

The PD must provide the following information to the VPAAO prior to sub-agreement negotiation:

- Sub-Contract Agreement
- CFDA Number, if applicable
- Budget
- Period of Performance
- Invoicing Requirement
- Statement of Work

G. Service Agreement

The PD shall notify the VPAAO for approval of any potential service agreements with independent entities. Services may range from data analysis to advisory consultation. The independent recipient must enter into a service agreement with OPSU to provide the necessary services/duties needed to accomplish the project goal(s). The independent recipient will not be compensated unless the agreement has been finalized. The purchasing office will be forwarded a copy of the service agreement for further processing.

If OPSU is the recipient of the service agreement, the PD shall forward the agreement to the VPAAO for review and approval. The services/duties shall not be performed by the

PD until the agreement is fully executed, and the accounting procedure has been set up. The comptroller and PD will be notified once negotiation is complete. A copy of the service agreement will be forwarded to each.

In either case, the PD must provide the following information to the VPAAO:

- PD or Servicing PD
- Period of Performance
- Cost per Services/Duties
- Entity's Name and Address
- Entity's Person of Contact
- Type of Services/Duties
- Invoicing Requirement

V. Close-Out Policy

Federal and many other sponsored programs require final reports to be submitted and all obligations incurred under the award liquidated no later than 90 days after the end of the period performance. All unobligated funds paid in advance, if applicable, must be refunded to the awarding agency (**Uniform Guidance: 200.343**).

In accepting sponsor funding, the University has an obligation to comply with the sponsor's reporting and fiscal closeout requirements. Failure to submit these final reports and manage the fiscal closeout properly can lead to closer monitoring by the sponsor, future award delays, the sponsor withholding future funding to the Proposal Director, the Proposal Director's Department and the University, or the use of an alternative source of funds to cover sponsored program activity for costs not properly accounted for prior to the closeout of the award. This policy, in conjunction with the associated process and guidance, establishes the University's roles and responsibilities with respect to meeting these final closeout report and submission requirements and final fiscal management of sponsored programs.

Publication costs for work supported by the Federal government are allowable after the award end date but prior to closeout (**Uniform Guidance, 200.343**). Prior to publishing research results, stating research results on social media is not permissible.

VI. Internal Control

The following policies and procedures will establish and maintain effective internal control over federal awards received by OPSU. The internal controls are in compliance with guidance in "Standards for Internal Control in the Federal Government" (i.e., the Green Book) issued by the Comptroller General of the United States and the "Internal

Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) (**Uniform Guidance** 200.303).

To ensure that externally funded awards are expended only for allowable activities and the costs of goods and services charged to all externally funded awards are allowable and in accordance with the applicable cost principles, the following criteria will guide OPSU internal control procedures: 1) Control Environment; 2) Risk Assessment, 3) Control Activities; 4) Information and Communication; and 5) Monitoring.

A. Procurement Procedures

The Proposal Director must ensure:

- Proper purchasing procedures are followed (i.e., purchase orders prior to purchasing) as described in the institutional purchasing policy;
- Costs incurred are actual, allowable, cost effective and necessary for the performance and administration of the project;
- Costs conform to limitations or exclusions as set forth in the Federal laws, State laws, University guidelines, sponsoring agency requirements and in the sponsoring agency agreement;
- Costs are documented as established in Federal and State laws, University guidelines, and in the sponsoring agency agreement;
- Costs are incurred within the budget period;
- All fiscal activity is completed within 90 days after the end date of the budget period (i.e., open purchase orders and invoices must be closed within 30 days of the end date of the budget period) or as required in the sponsor agreement, whichever comes first;
- Project’s expenditures are continuously monitored by the PD and supervisors must also approve expenditures;
- Prior approval shall be obtained from the VPFA for the purchase of any single piece of equipment costing \$500 or more; (NOTE: OPSU will not follow the Uniform Guidance rule that states for an item to be considered equipment, the cost must exceed \$5,000, because the State of Oklahoma considers any item over \$500 to be equipment. Oklahoma’s regulation will be followed, because it is more restrictive.), and
- The shared cost of acquired goods and services between grant-related projects shall be documented and charged accordingly.

For further information, refer to the sponsor guidelines and OPSU’s Purchasing Policy.

B. Travel

Travel costs are the expenses for transportation, lodging, subsistence and related items incurred by employees who are in travel status. When OPSU personnel or external

consultants are in travel status, the travel shall be intended for grant related purposes or professional development only. The expenses shall be charged to the project grant. OPSU holds the PD responsible for ensuring that all travel purposes comply with the sponsor, OPSU, State and Federal travel policies (**Uniform Guidance**, 200.474).

For air travel, PD must use McClure Travel Service agency.

C. Personnel Appointments

The PD is charged with ensuring that all personnel appointments, evaluations and terminations are in compliance with OPSU New Hire Policy. For more information, please contact Director, HRM.

D. Rate of Expenditures

All purchases shall be made on an “as needed” basis, or as required by the sponsor, and necessary to carry out the funded project in an efficient and timely manner. Refer to the sponsor’s guidelines for additional information.

E. Prior Approvals

Below is a list of activities and/or expenditures that may require prior consent by the VPAAO and/or the VPFA and/or the sponsoring agency. Approval requirements may vary among sponsors

1. Budget Revision
2. Change in Scope of Work
3. Changes in Proposal Director
4. Change in Grantee Institution

Note: The close-out process is usually required before the transfer is finalized. See below for OPSU’s closeout requirement.

1. Unexpended Balances

Unexpended balance is the amount that has not been incurred on any item of costs or services as of the last day of the project period. Any unexpended balances may be carried over, if allowed and approved, or will be returned to the sponsoring agency.

2. Unobligated Balances

Some agencies, like the National Institutes of Health (NIH), allow unobligated balances to be carried over automatically to the next budget year for specific multi-year grants, if the unobligated amount is within 25% of the awarded amount. The allowable carryover amount may differ between sponsors. The PD shall notify the VPFA of his/her intent to carry forward unobligated funds thirty (30) days prior to the end of the budget period. A new line item budget will be necessary to process the revision. The PD must ensure that

the balance is available and allowable for carryover before the VPFA begins processing the request.

3. Obligated Balances

Any obligated balance shall be returned to the sponsoring agency, cleared from the account, or otherwise specified by the sponsor within ninety (90) days following the end of each budget period.

A special request may be submitted to the sponsor if the PD wishes to carryover the unexpended obligated funds. A new budget and a budget justification may be necessary for the request. It is the responsibility of the PD to ensure that the balance is available before the VPFA begins processing the request.

4. Cash Balances

Cash balances are balances that remain in the account after all grant funding, reporting and expenditure requirements have been met. The comptroller's office shall notify the PD of the unexpended balance from the account thirty (30) days prior to the project's ending date.

5. The PD must place his/her orders with the purchasing department in a timely manner. The purchases must be related to the funded project. Any cash balances remaining after ninety (90) days following the expiration date shall be transferred to the 430 ID account.

6. No-cost Extension (if applicable)

The PD of externally funded projects may request a one-time no-cost extension to the extent allowed by the funding agency for the purpose of completing the programmatic commitment of the project goals with the existing funds. No additional monies will be awarded. Rationale, activities and length of time for the no-cost extension shall be in accordance with those allowed by the funding agency.

The extension cannot be requested or granted for the sole purpose of spending the unexpended balance. The extension shall be denied if a remaining budget is zero (0). Prior to submission, the PD shall prepare a justification and budget for the no-cost extension period at least ninety (90) days prior to the expiration date of the project. The documents shall be forwarded to the immediate supervisor, appropriate Vice President for approval. After approval, the PD or Vice President may then forward the request to the funding agency. The sponsor's decision will be communicated to the Vice President, if not directly conveyed to the Comptroller, for further processing. The Vice President will forward the extension notification and a new budget, if required, to the comptroller's office for processing. The terms and conditions set forth in the original sponsor agreement will continue to be applied throughout the extended period. Refer to the sponsor guidelines for further information.

F. Time and Effort Reporting

All grant-funded personnel and student(s) are responsible for tracking the amount of time they commit to each sponsored project. The PDs must certify his/her effort and that of his/her personnel and student(s) for the period covered by the report. Any changes to the effort shall be corrected must be documented. The report shall be certified by the PD's supervisor and returned to the VPAAO in a timely manner. (**Uniform Guidance: 200.430**).

G. Records and Records Retention

The PD is responsible for the maintenance of all official programmatic records. The records shall be retained for five (5) years, or more as required by the sponsoring agency, beyond the expiration of the budget period. The official financial records will be maintained by the comptroller's office for five (5) years or more beyond the expiration of the project date. Under any circumstances that the University needs to access this information for legal and fiscal purposes, the records must be available to the authorized official(s) in a timely manner.

After five (5) years, or more as required by the sponsoring agency, the records may be electronically scanned and saved. The hard copy records may be shredded and discarded or recycled properly once an acceptable electronic copy is obtained unless the records must be retained for litigation, claims, or audit purposes. It may be discarded once all legal findings involving the records have been resolved and finalized.

Note: Communications by emails regarding grants/programs are also considered part of the programmatic records. The five (5) years or more record retention rule also applies to email.

H. Annual Progress Report (APR)

To ensure continued financial support for the program or project, the PD shall submit the annual progress report (APR) to the funding agency in a timely manner as specified in the sponsor agreement. Failure to submit the APR may delay funding and possibly result in a reduction in the awarded amount or termination of funding. A copy of the APR shall be forwarded to the VPAAO no later than thirty (30) days after the end of the budgeted period.

Note: A new budget may be required by the sponsor for multi-year grants. Prior approval is necessary from the VPFA before submission.

I. Financial Report

The financial status of the grants will be prepared and reported based on the University's official accounting records by the comptroller's office. It shall be submitted in a timely

manner as specified in the sponsor agreement. Prior to submission, the PD may, upon request, review and/or modify the report in a timely manner. The comptroller shall ensure that the financial report is accurate, complete, and consistent with the University financial accounting records.

J. Closeout Procedures

Prior to termination of an externally funded project, the PD will work with the immediate supervisor to 1) develop a plan for storage of and access to project records and 2) dispose of and/or transfer any unused materials and equipment. The PD will also complete, or make arrangements to complete, all project-related reports. These processes shall be in accordance with the policies and regulation, set forth by the State of Oklahoma and the funding agency.

K. Grant Award Close-Out Reports

To ensure future funding, all required close-out reports shall be submitted in a timely manner in accordance with each sponsor policy. Grants will be completely closed-out based on the submission and approval of the final reports as described below.

1. Final Invoicing

To ensure timely submission of the final financial report, all open invoices must be received and paid within thirty (30) days after the expiration of the project period. This includes any subcontract and/or service invoices as noted in the sub- and/or service-agreements.

2. Final Financial Report

The final financial report is important and necessary for the sponsor and the University to close out the grant. It must be submitted in a timely manner as specified in the sponsor agreement. The financial status of the grant will be prepared and reported based on the University's official accounting records by the comptroller's office. Prior to submission, the PD may, upon request, review and/or modify the report in a timely manner. The comptroller shall ensure that the final financial report is accurate, complete, and consistent with the University financial accounting records.

3. Final Project Report

A final project report shall be submitted by the PD to the funding agency as specified in the sponsor agreement for all single-year, multi-year, and terminated grants. A copy of the report shall be submitted to the VPAAO no later than thirty (30) days after the project's end date.

4. Invention/Patent Report

Any inventions or patents resulting from sponsored grants shall be reported appropriately as specified in the sponsor agreement and University policy to the sponsor and VPAAO in a timely manner.

L. Facilities and Administrative (Indirect) Recovery Cost

OSPU shall recover facilities and administration costs as allowed on the sponsor agreement. Reallocation of indirect costs requires prior approval from the VPFA.

VII. PERFORMANCE INCENTIVE AND SUPPLEMENTAL PAY POLICY

The intent of this policy is to recognize faculty and staff performance in research and scholarly activity, to increase externally sponsored funding and to provide additional incentive and resources that support supplemental educational and research programs at Oklahoma Panhandle State University. This policy allows full-time, faculty (tenure or non-tenure track) with regular appointments and staff not employed by externally funded projects to receive incentive payments through three mechanisms: 1) in-direct cost recovery program – faculty and staff; 2) recognition program – full-time faculty only; and 3) salary recovery – full-time faculty only. Beyond these three incentive programs, faculty may also earn supplemental salary directly from external funds administered by or through the University.

Specific administrative positions excluded from participation in this performance incentive and supplemental pay program include, but are not limited to: president, provost, vice presidents, athletic directors, and other equivalent positions.

The sponsored programs performance incentive and supplemental pay program is separate from faculty and staff compensation plans. Incentive payments will not be considered part of a base salary. Performance incentive payments are awarded after-the-fact and cannot be made prospectively.

The Chief Academic Officer shall work with the Chief Financial Officer to develop procedures necessary to implement Performance Incentive and Supplemental Pay Policy.

Incentive payments identified in this policy will not be charged directly or indirectly to federally-funded programs.

All, or part, of the Sponsored Programs Performance Incentive and Supplemental Pay Policy may be immediately suspended, retracted and/or reduced by the President upon the determination by the President that the University is experiencing a severe financial hardship. The President will notify the campus community of the financial hardship and the impact on this policy.

A. Indirect Cost Recovery Program (Qualified Faculty and Staff)

The indirect cost recovery program provides a redistribution of indirect costs charged to grants, contracts and subcontracts that are initially awarded to the institution after July 1, 2006. The redistribution of funds may be made to proposal director, co-proposal director, their departments, colleges, recharge centers and other non-academic units. The Chief Academic Officer shall work with the Office of the Chief Financial Officer to make funds available for expenditures on an annual after-the-fact basis and linked to in-direct cost received by the University during the prior fiscal year. Funds must be expended within the fiscal year allocated. Unexpended funds return to the University at the end of the fiscal year.

In-direct cost recovery funds shall be allocated as specified by the grant:

1. Academic Units

Allocated funds shall be expended as follows:

- **INDIVIDUAL:** Individual faculty or staff may choose to take the allocated funds as a performance incentive payment or may choose to use allocated funds for non-reoccurring expenditures that support enhanced supplemental educational programs or research (i.e., travel, supplies, equipment, temporary positions, etc.). Faculty incentive payments and the associated fringe benefits shall not exceed the total allocation. Incentive payments and/or expenditures must be approved by the department chair and dean.
- **DEPARTMENT:** At the discretion of the department chair, indirect cost recovery funds may be allocated within the department for non-recurring expenditures that support enhanced supplemental educational programs or research. Expenditures must be approved by the dean.
- **COLLEGE:** Indirect cost recovery funds may be allocated within the college for non-recurring supplemental educational programs or research expenditures. Expenditures must be approved by the Chief Academic Officer.

2. Non-Academic Units

Redistribution of indirect costs charged to grants, contracts and subcontracts awarded to the institution that originate in three additional non-academic units (administration and finance, athletics and student development) will be allocated as specified by the grant:

Allocated funds shall be expended as follows:

- **INDIVIDUAL:** Individual staff may choose to take the allocated funds as a performance incentive payment or may choose to use allocated funds for non-recurring expenditures that support enhanced supplemental educational programs or research (i.e., travel, supplies, equipment, temporary positions, etc.). Incentive payments and/or expenditures must be approved by the appropriate vice president.

Incentive payments and the associated fringe benefits shall not exceed the total allocation.

- **UNIT:** At the discretion of the unit's vice president, indirect cost recovery funds may be allocated within the department for non-recurring supplemental educational programs or research expenditures.

B. Direct Supplemental Salary (Faculty Only)

The missions of the University are teaching, professional development, service and research. As professionals, faculty are individually and primarily responsible for arranging their time among such academic functions as teaching assignments, professional development, service, research, and continuing education. A person who accepts full-time faculty employment at OPSU assumes a primary professional obligation to the University. Any other supplemental employment or enterprise in which he or she engages for income shall be secondary to his/her University work. All professional activities, whether within or without the University, whether for extra remuneration or for no remuneration of any kind, should contribute to the faculty member's professional growth and to his/ her teaching or scholarly competence.

In light of the previous paragraph, faculty members may engage in professional activities for supplemental salary involving funds administered by or through the University.

E. Time and Effort Certification

The Federal policy requires after-the-fact certification for all federally funded grants, contracts and cooperative agreements. Faculty and staff supported by external funds shall certify the time and effort report at the beginning of each semester for the work performed in prior semester. Percent effort shall not exceed 125% allowed by the University within the academic year and 25% within the summer months.

VIII. Protection of Human Subjects Research Policy

A. Introduction

The major goal of OPSU is to serve the larger community of the state of Oklahoma by providing opportunities of higher education to students as well as broadening the horizons of research. In doing so, the rights and privacy of all people concerned must be protected. The University willingly undertakes this responsibility, while at the same time endeavoring to not infringe upon the academic freedom of the members of the University. As part of this responsibility, the University seeks to protect the rights and welfare of individuals involved as subjects in research projects conducted at or sponsored by the University.

B. Federal Regulations

The OPSU Institutional Review Board (IRB) is governed by the Code of Federal Regulations 45 CFR 46 to protect the rights and privacy of human research subjects. CFR 46.103(a) requires that institutions conducting research supported by any federal department or agency file an assurance with the United States Department of Health and Human Services (HHS). The University acts in accordance with the Office for Human Research Protections' (OHRP) Terms of Assurance under Federal wide Assurance # FWA00013984. OPSU's ethical principles regarding human research are also guided by the "Belmont Report: Ethical Principles and Guidelines for the Protection of Human Subjects of Research" of the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research. These principles are applicable when human subjects are involved in research regardless of funding sources.

C. Institutional Review Board

The Institutional Review Board (IRB) shall consist of at least six (6) members, one of which must be a non-scientist; five (5) shall be faculty members representing each school. The sixth person, who shall be appointed by the VPAAO, shall not be affiliated with OPSU and shall not be a part of an immediate family of a person affiliated with the institution. All members shall have sufficient experience and expertise to provide professional advice and counsel related to the protection of human subjects in research.

The IRB chair and the administrative liaison will review all research activities involving human subjects and determine the level of review. Any member, who has a conflict of interest with the initial proposal or renewal under review, shall not participate. However, he/she may provide information requested by other members of the committee. The IRB will notify proposal directors of any findings or actions conducted in the review process.

All OPSU proposal directors, research staff, and key personnel involved in human subject research must complete the initial training at the National Institutes of Health Protection of Human Subject Research educational course at <http://phrp.nihtraining.com/users/login.php>. Upon completion of the training, print and submit the Certification of Completion along with the IRB application. Supervising faculty shall certify that research students have knowledge and demonstrate competency on topics and issues related to human subject research.

D. Refresher Course

IRB members, proposal directors, research staff and key personnel are required to complete a refresher course every three (3) years at <http://phrp.nihtraining.com/users/login.php>.

It is the ultimate responsibility of the individual proposal director to file their proposal with the IRB. Students engaging in research with human subjects are responsible for filing their proposals; however, it is the duty of the supervising faculty member to inform students of their responsibility and to review their student's proposal before submission to the Board.

To ensure application review in a timely manner, investigator shall file the proposal thirty (30) days prior to the start date of the research. (Exception: Applications requesting exempt or expedited status may be filed within fifteen (15) days prior to the proposed start date.) Failure to file proposals and obtain approval prior to administering any research instrument involving human subjects is in violation of Code of Federal Regulations 45 CFR 46 and OPSU policy. Non-compliance with the policy and guidelines may result in disciplinary action. Investigator(s) conducting research that is not in accordance to this policy must accept full responsibility for the consequences of his/her research activities.

The original signed application should be sent to the VPAAO Office.

E. Types of IRB Review

1. Exempt:

IRB may consider an application exempt if the following criteria are met—45 CFR 46.101:

- a. The research involves at least one of the following:
 - the collection or study of existing unidentifiable data, documents, records, pathological specimens, or diagnostic specimens,
 - the use of educational tests, survey procedures, interview procedures, or observation of public behavior, or
 - the use of commonly accepted educational settings, involving normal educational practices.
- b. The subjects involved cannot be directly or indirectly identified, and
- c. Disclosure of the subjects' information cannot place them at risk for criminal or civil liability or be damaging to their financial standing, employability, or reputation.

2. Expedited Review

<http://www.hhs.gov/ohrp/humansubjects/guidance/expedited98.htm>

According to 45 CFR 46.110, IRB may review research in an expedited process for the following:

- a. Research involving no more than minimal risk to research subjects and others, and/or

- b. Research involving minor changes to the previously approved research during the project period (of one (1) year or less) for which approval was authorized.
 - c. The subjects involved cannot be directly or indirectly identified, and
 - d. Disclosure of the subjects' information cannot place them at risk for criminal or civil liability or be damaging to their financial standing, employability, or reputation.
3. Full Review:
- Application is subject to full IRB review if it meets any of the following:
- a. The research involves more than minimal risk to research subjects and others,
 - b. The research involves public official(s) or candidate(s) for public office,
 - c. Subjects' personal information can be identified directly or indirectly (through a naming system).
 - d. Disclosure of the subjects' information may place them at risk for criminal or civil liability or be damaging to their financial standing, employability, or reputation.

4. Minimal risk:

“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 the performance of routine physical, psychological examinations or tests” (45 CFR 46.102{i}).

F. Consent Form

Unless waived by the IRB, proposal director shall not employ human research until the subjects (or their legal representative) have given their consent.

The informed consent shall follow the guidelines listed below:

- It shall contain information explaining the nature of the research, the risks and benefits, the expected duration of the research, and the number of expected participants.
- The subject (or his/her legal authorized representative) shall sign the consent form before participation is allowed.
- The language contained within the form must not be exculpatory.
- It shall consist of a statement informing the subjects that their participation is voluntary and free of coercion or undue influence.
- It shall consist of statement guaranteeing subject information confidentiality.

- It shall consist of a statement informing the subjects that their refusal or withdrawal to participate will not result in penalty or loss of benefits to which the subject is otherwise entitled.
- It shall consist of a statement informing the subjects that the investigator may terminate their participation at any given time without prior notice.
- It shall list the name(s) and number(s) of a contact person(s) for participants to call for further questions or concerns regarding the research and their rights.

The informed consent must be provided by the proposal director and approved by the IRB prior to use.

G. Changes to the Initial Application

Investigators are required to notify the IRB of any changes to the initial approved proposal. The Board must approve modification(s) prior to the start of the research. The sponsoring department or agency will grant the final approval.

H. Change in Initial Status of Human Subject Research

Proposals that did not initially incorporate human studies must inform the IRB and the sponsoring department or agency of the change in human research activities. Immediately after the investigator(s) identifies that the research will involve human subjects within the period of support, he/she must file an application with the IRB for approval. The certification will be submitted to the department or agency by the institution. However, the sponsoring department or agency shall have the final approval for the proposed change.

I. Unanticipated Harm and Non-compliance Report

To protect the welfare of research subjects, the proposal director(s) shall immediately notify the IRB of any unforeseen injuries or harm to the research subjects or others. Those that are not in compliance with the institution's IRB policy shall be reported to the committee. Appropriate action will ensue.

J. Continuing Review and Final Report

Continuing application shall be renewed annually and submitted thirty (30) days prior to the expiration date to ensure approval in a timely manner.

A final report shall be submitted to the IRB no later than thirty (30) days upon the completion of the study.

K. Suspension or Termination of IRB Approved Research

In the case of a termination or suspension of the human research project, the committee shall issue a written statement to the proposal director stating the reasons for the action.

L Retention of IRB Records

OPSU shall retain IRB records for five (5) years beyond the end of the completion of the study. They will include all records related to the project, but not limited to, reviewed research proposals, scientific evaluations, approved samples of consent documents (if applicable), copies of correspondence between the committee and the investigators, progress reports, and reports of injuries to subjects.

In addition, records of IRB meetings shall be retained for five (5) years beyond the end of the completion of the study. They will include all records related to the project, but not limited to, details of the minutes of the IRB meetings, attendance, actions taken by the IRB, the voting outcome of the application approval or disapproval, reason(s) for the action, suggestions and comments for modification if disapproved, and a written summary of opposed issues and resolution discussed.

M. Questions and Answers

Please contact the IRB committee with any questions.

N. Links to Additional Resources

1. Code of Federal Regulations Title 45, Part 46
2. The Belmont Report – Ethical Codes and Regulations for Human Subject in Research
3. Office of Human Subjects Protections (OHRP)

IX. NSF and Oklahoma Panhandle State University's Conflict of Interest Policy

1. At the time of submission of any grant or contract proposal to the National Science Foundation (NSF), each Oklahoma Panhandle State University (OPSU) faculty or staff member listed on the proposal as a proposal director must submit to the VPAAO a written statement divulging any significant financial interests of the proposal director (including those of the proposal director's immediate family members).

2. The VPAAO will be responsible for reviewing any financial disclosure statements to determine whether an actual or potential conflict of interest exists. He/She will determine after consultation with the University President or his designee what conditions or

restrictions, if any, should be imposed by the institution to manage, reduce or eliminate such conflicts of interest.

3. Proposal Directors must provide the required financial disclosure statements at the time of submission of the NSF proposal. Further, any changes to the financial status pertinent to the proposal must be updated, if necessary, during the dependency of the award, either on an annual basis, or as new reportable significant financial interests are obtained.

4. Any faculty member found to be in willful violation of this policy will be subject to normal university sanctions as detailed in the Personnel Policies of the University.

5. The National Science Foundation will be notified in writing of any conflicts of interest not satisfactorily managed by the University. Such notification will be provided by the VPAAO to the appropriate NSF program head within thirty (30) days of any determination of potential conflict not agreeably managed by the University as determined by the University President or his designee.

6. Financial Disclosure records will be kept by the University for a minimum of five (5) years following the termination or completion of the award to which they relate, or the resolution of any government action involving those records.

X. Responsible Conduct for Research (RCR)

NSF deems responsible and ethical conduct of research critical for excellence, as well as public trust, in science and engineering. Consequently, education in RCR is considered essential in the preparation of future scientists and engineers. Section 7009 of the America Creating Opportunities to Meaningfully Promote Excellence in Technology, Education, and Science (COMPETES) Act (42.U.S.C. 1862o-1 requires that “each institution that applies for financial assistance from the Foundation for science and engineering research or education describe in its grant proposal a plan to provide appropriate training and oversight in the responsible and ethical conduct of research to undergrad, grad students, and postdoc researchers participating in the proposed research project.”

NIH requires all trainees, fellows, participants, and scholars receiving support through any NIH training, career development award, research education grant, and dissertation research grant must receive instruction in RCR. This policy took place on January 25, 2010.

A. Institutional Responsibilities

The following are four institutional responsibilities: 1) an institution must have a plan in place to provide appropriate training and oversight; 2) while training plans are not

required to be included in proposals submitted, institutions are advised they are subject to review, upon request; 3) an institution must designate one or more persons to oversee compliance with the RCR training requirement; and 4) institutions are responsible for verifying that undergrad, grad students and postdoc researchers supported by NSF to conduct research have received training in RCR.

B. Best Practices for Training in RCR

The following guidance reflects a community consensus about what constitutes adequate training in the RCR. OPSU will address each area.

1. An institution must designate one or more persons to oversee compliance. The VPAAO will be responsible for scheduling RCR training at least one semester per academic year; will secure OPSU faculty to train' will contact all faculty who have research grants to provide names of students who must attend; will contact students; provide sign in sheets for students to show attendance; maintain a master list of students who completed the training; provide certificate of completion if student requests; and, contacts faculty members to indicate who attended the training, completed the training or did not complete the training.
2. The following are the suggested components of the instruction.
 - a. Format of Instruction. The seminar must provide a combination of didactic and small-group discussions (e.g., case studies) and research training faculty participation. On-line training, such as NIH IRB ethics training is not acceptable.
 - b. Subject Matter of Training. The following are possible subject matter of instruction: conflict of interest, responsible authorship and publication, data management, mentor/trainee responsibilities, policies regarding the use of human and animal subjects, data sharing, policies for handling misconduct, peer review, and collaborative science.
 - c. Faculty Participation. Two OPSU faculty members will teach the course and will represent different disciplines, such as a mathematics/chemistry combination. For each class one faculty member will take the lead in teaching the course one semester and the other faculty member will assist. For the next seminar, the faculty member who assisted will be the lead instructor and another faculty member will assist. The rotation will continue to ensure all faculty teach the class at some point in time. Faculty will be paid for a one credit hour class and the money will be provided by the Vice President of Academic Affairs & Outreach. The dean of the faculty members will initiate the supplemental salary form.
 - d. Duration of Instruction. The training must be eight hours of which six hours must be face-to-face. OPSU will provide the training on two evenings from 6 to 9. For the remaining, two hours the class can be divided into different groups to review a case study or a student can complete an individual project, upon approval of the class instructor.

e. Frequency of Instruction. This seminar will be held at least once a year in the spring; however, if student participation, on a regular becomes, too big, the seminar will be taught both fall and spring.