



ACADEMIC COUNCIL

SESSION:

Public
 Non-Public

ACTION REQUESTED:

Decision
 Discussion/Direction
 Information

TO: Academic Council

DATE: June 19, 2018

FROM: Greg Edwards

SUBJECT: New Procedure – Payments to Research Participants

PURPOSE:

To review and provide comment on the proposed procedure ‘Payments to Research Participants’ (circulated under separate cover). The discussion at the Academic Council is pursuant to the recommendation from the Policy Advisory Council.

BACKGROUND & RATIONALE:

UOIT currently does not have stated procedures regarding payments to research participants. This is causing confusion amongst Faculty, and accordingly, the administration of these payments has been somewhat inefficient. Further, the lack of stated procedure increases the risk of issues from a compliance perspective.

The attached draft was developed subsequent to a review of practice at approximately 16 other institutions, with these other institutions spanning a range of sizes.

The draft procedure interprets the UOIT Expense Policy regarding a specific type of expense. That is, this draft procedure would be governed by existing policy. It is important to note that the draft procedure is only intended to address how payments are made and reconciled.

CONSULTATION:

- Research Board – this issue and the proposed procedures have been discussed at the research board at several meetings over the past year.
- Research Ethics Board – significant discussions and collaboration have taken place with the REB Officer, the REB Chair, and the REB. While the procedures are focused on the processing of expenses, we were very careful to ensure that there would be no issues from an ethics compliance perspective.
- Policy Advisory Committee (PAC) reviewed the draft procedures providing several comments on the draft. All of these comments have been considered in finalizing the procedure, with several points being addressed as part of the communications and roll-out of the procedure.

SUPPORTING REFERENCE MATERIALS:

- Expense Procedure: Payments to Research Participants



Classification	DRAFT
Parent Policy	UOIT Expense Policy
Framework Category	Administrative
Approving Authority	CFO
Policy Owner	CFO
Approval Date	
Review Date	
Supersedes	N/A

Expense Procedure : Payments to Research Participants

PURPOSE

1. The purpose of these Procedures is to set out specific steps in respect of Payments to Research Participants. The University of Ontario Institute of Technology (UOIT) is a research intensive university and conducts research involving human participants. This procedure has been established, to ensure compliance with Generally Accepted Accounting Principles, the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans (TCPS 2) and UOIT policies and procedures.

DEFINITIONS

2. For the purposes of these Procedures the following definitions apply:

“Fund Holder” means the individual responsible and accountable for the management and use of a research fund.

“Payments to Research Participants” means any payment made to a human participant, as set out in paragraph 2.2 of the UOIT Research Ethics Policy. Payments can take the form of:

- (a) Money (e.g. cash or cheque),
- (b) Near-cash (e.g. gift certificates), or
- (c) In-kind (e.g. tangible items).

“Research Funds” means funds provided by a Sponsor, held in trust, and administered by the University to pay for expenses incurred in support of research at UOIT.

SCOPE AND AUTHORITY

1. These Procedures apply to Payments to Research Participants involved in research studies approved by the UOIT Research Ethics Board.
2. The CFO, or successor thereof, is the Policy Owner and is responsible for overseeing the implementation, administration and interpretation of these Procedures.

PROCEDURES

3. The Fund Holder, is responsible and accountable for the research study. If a research study requires human subject participation, a research ethics proposal must be approved by the Research Ethics Board prior to conducting any research on human subjects.
4. This procedure assumes that all research studies involving the participation of human subjects are confidential, i.e. that personal information of research study participants is not to be disclosed, aside from the circumstances set out in this procedure. Further, this procedure assumes that research participants are responsible for reporting any tax consequences related to payments received.
5. For each Research Fund, the stakeholders keep records on the use of funding, including verifiable audit trails with complete supporting documentation for each transaction, for a minimum of seven years. The following indicates who is responsible for retaining supporting documentation:
 - a) UOIT Finance will retain supplier invoices indicating details of Payment to Research Participants and the signed Declaration of Remuneration to Research Participants Form.
 - b) The Research Ethics Board will retain approved applications with supporting documentation and all notifications of decision detailing the Payment to Research Participants.-
 - c) The Fund Holder will retain proof of payment (e.g. receipts signed by participants, master list of research participants including names, research participant ID CODE and signature of participant confirming receipt of payment).
6. In most research projects involving human participants, a guarantee of confidentiality is offered as part of their participation. As per the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans (TCPS 2), this means that knowledge about the participation of individuals and what they have said or done in the course of the research activity is kept in confidence and not shared with anyone outside those approved by the REB. At the commencement of the process of consent, the Fund Holder or authorized research delegate shall provide prospective research participants with the required elements of consent as outlined in Article 3.2 of the TCPS 2.
7. The university recognizes that all participants in research have the right to confidentiality. At the same time, UOIT Finance has an obligation to meet accounting and reporting requirements. Finance is responsible for the following in regards to payments to study participants:
 - a) Reviewing requests for payment for completeness, accuracy, and eligibility
 - b) Issuing approved advances to Fund Holder
 - c) Issuing approved reimbursement payments to Fund Holder
 - d) Reviewing and approving reconciliations of spending of advanced funds
 - e) Ensuring any repayments of unused advances are deposited to the original project.

8. The Fund Holder has a duty of confidentiality to participants that includes safeguarding their information. A Fund Holder must also satisfy institutional financial reporting requirements for the use of funds to pay for participation in research. To satisfy both obligations, a Fund Holder will submit a coded list of participants who received incentives to UOIT Finance. This ensures appropriate privacy protection for participants while providing acceptable supporting documentation.
9. In the event that the institution requires a Fund Holder to provide documentation that includes identifiable information about individual participants (i.e. pursuant to an audit), the Fund Holder will release this information to the auditor, via the Research Ethics Board. This requirement is to be set out in the consent process.
10. There are two alternative methods for administration of payments to research participants. Detailed requirements for both are listed below. The completion of the below steps constitutes the Fund Holder as certifying the conditions of remunerating research participants have been satisfied.

Reimbursement

11. Under this approach the Fund Holder pays the research participants out of pocket and is subsequently reimbursed. The following steps are completed:
 - a) Fund Holder completes a CONCUR claim
 - b) Documentation attached to the claim must include:
 - i. For near cash or in-kind purchases this consists of an itemized receipt or invoice
 - ii. Declaration of Remuneration to Research Participants Form
 - iii. A copy of the Research Ethics Board Approval Letter
 - iv. A copy of the research protocol outlining the incentive plan as approved by the REB.

Payment in advance

12. Under this approach the Fund Holder requests a cash advance, or purchases incentives via Corporate Card or other acceptable forms of payment. The following is the procedure to obtain and settle an advance for this purpose:
 - a) Fund Holder requests an advance through CONCUR specifying that the advancement is for payments to research participants. The following documents shall be attached to the request:
 - i) A copy of the Research Ethics Board Approval Letter
 - ii) A copy of the research protocol outlining the incentive plan as approved by the REB.
 - b) The Fund Holder is responsible for advances
 - c) Fund Holder will remunerate each research participant as outlined in approved REB application

- d) Fund Holder settles the advance within 30 days following the completion of the research involving human participants that resulted in payments. Settlement includes completing the Declaration of Remuneration to Research Participants Form, obtaining the appropriate authorizations, reconciling the cash advance, and returning any unspent amounts.

MONITORING AND REVIEW

- 13. These Procedures will be reviewed as necessary and at least every three years. The CFO, or successor thereof, is responsible to monitor and review these Procedures.

RELEVANT LEGISLATION

- 14. Tri-Council Policy Statement 2 : Ethical Conduct for Research Involving Humans

RELATED POLICIES, PROCEDURES & DOCUMENTS

- 15. UOIT Expense Policy
UOIT Expense Procedure
UOIT Research Ethics Policy