Postdoctoral Scholars/Fellows Salary Policy Update

In February 2017, the University of Iowa administration approved the establishment of a new salary policy for postdoctoral research scholars and fellows to receive a salary of no less than $50,000 by July 1, 2018.

Since that time, there has been increasing fiscal concerns regarding federal and state funding. Because of the fiscal uncertainty, the new salary change is on hold until further notice. We will revert to the National Institutes of Health (NIH) salary scale. Regardless of funding source, all postdoctoral fellows and scholars must be paid at the current NIH minimum (currently $47,484 for postdocs with no experience). The NIH salary scale is typically updated in the first quarter of the calendar year.

Please note that Postdoctoral Research Scholars or Fellow’s salaries that have been increased in preparation of the July 1, 2018 mandate will not be allowed to be reduced. In addition, all salaries that do not meet the 2018-2019 NIH minimum must be increased to this minimum by July 1, 2018. Colleges and individual principle investigators are also welcome to pay beyond the NIH minimum, if their budget allows.

Please refer to the Graduate College’s website for any updates to the NIH stipend schedule (https://www.grad.uiowa.edu/postdoc/postdoctoral-scholars-salary).

Cash Handling - Reminder

While changes to staff specifically assigned to a cash handling function do not require re-submission of the departmental cash handling procedures to Accounting and Financial Reporting (AFR) for approval, they do need to be made to the departmental copy and the Cash Handling Institutional Roles. Please forward any cash handling role staff changes to shari-sorensen@uiowa.edu so that she can update the Cash Handling Institutional Roles and ensure the Cash Handling training requirements have been met.

The local Cash Handling desk top procedures need to be updated and resubmitted to AFR once every 3 years, or when there are procedural changes (i.e., checks are now stored in a safe instead of a locked drawer). AFR or Shari Sorensen will send you a reminder of the 3-year deadline.

Units should be aware that, at any time, AFR and internal or external auditors might visit cash handling units to perform unannounced cash observations or cash counts. Please ensure that your local Cash Handling procedures match the Institutional Roles and that everyone assigned a cash handling role has taken the required annual training.

CLAS Workflow Forms

CLAS Technology Services designs and implements department and collegiate online Workflow Forms using UI Workflow. We leverage our experience with UI Workflow to take advantage of the full feature set available. Please contact Rebekah Ahrens (rebekah-ahrens@uiowa.edu) for assistance with form design and development. https://clas.uiowa.edu/it-group/workflow-forms

Departmental Food/Water Purchases

Purchases of food, beverages (coffee/water) and other such items for departmental staff consumption should only be paid for with Foundation or 240 funds. They should never be purchased on GEF (050) funds.

Budget Officer Meeting Update

Several topics were covered at the October Budget Officers meeting. Information may be found at this web site: http://controller.fo.uiowa.edu/budget-officers/past-meetings. Here is a recap of the agenda items:

- Changes in Key Staff Roles
- Intellectual Property Policy
- TIER Update
- Technology Acquisition Process Compliance
- Internal Control Findings
• 2018 HR & Business Conference
• Status Update on PayCV Application
• Other Updates

**Graduate Assistant Reappointment System**

The TA reappointment system will open at the end of November to process appointments that will continue for the spring semester. It will close **January 12, 2018**. Any changes to spring TA/RA appointments after this date will need to be handled through a workflow form.

- Those who held a first-semester (A) appointment will pull in as a second-semester (B) appointment and will need to be either transferred, terminated or, if continuing in your department, corrected to reflect their spring appointment.
  - If terminated, please submit termination forms.
- You will also have the ability to look over ALL active grad appointments (even pay group 7 – academic year), with a chance to change MFKs, standard hours, job code, position number, and pay if needed.
  - **IF YOU ARE CHANGING JOBCODE** (i.e. from TA to RA), you must change the position number.
- If no changes are needed to a pay group 7 or 7F, it is helpful if you mark them as “final” to acknowledge the record has been reviewed.

**Graduate Assistant Fall 2017 Tuition**

A tuition change will automatically occur for any change of status (COS) to a TA or RA MFK that is processed through the reappointment system by **December 15th**.

- If no COS is needed, but tuition needs to be moved, you need to request an override (example: move tuition off a 500 or 510 to a 240 fund).
  - This may be done by sending an email to grad-cogsscholarships@uiowa.edu before December 16.
- Overrides can be created for the full tuition/fee amount charged to an MFK, but if a split is needed, a MAUI scholarship recipient form needs to be used.
  - Please follow up with an email to Brian Ruden and Jennifer Crawford explaining the request.
- Any changes after December 15th will need to be done as follows:
  - A MAUI scholarship recipient form is submitted and an email needs to be sent to Brian Ruden in the Billing Office to let him know that the form is not a new award but to move an existing award.
  - Copy Jennifer Crawford so when the form gets to the Graduate College she will know to approve it.
- If you have any questions, please contact Jennifer Crawford, 5-3493, or Brian Ruden, 4-2019.

**18-19 TA Budgets**

The 18-19 TA Allocations are being determined and letters should be sent out by **December 15th**. The TA request system will open on **December 15** for you to enter any additional fiscal year 18-19 TA requests.

**Gift Certificates**

All gift certificates given to employees (excluding those given as research compensation) must be reported to the Payroll Office by **November 13th** for awards given from November 14th of the previous year to November 12th of the current year. Please enter your gift certification information on the form found here: [https://hr.uiowa.edu/sites/hr.uiowa.edu/files/Taxable%20Items%20Work%20Sheet%20for%20Payroll%20Service%20%201-13-17.pdf](https://hr.uiowa.edu/sites/hr.uiowa.edu/files/Taxable%20Items%20Work%20Sheet%20for%20Payroll%20Service%20%201-13-17.pdf) or on a worksheet with the same fields, then forward it as an email attachment to roxanne-schomers@uiowa.edu in Payroll Services by November 13th. Any gift certificates awarded after this date will be reported in the next calendar year.

Please share with DEO’s and appropriate staff within your departments

[http://clas.uiowa.edu/finance](http://clas.uiowa.edu/finance)  [http://clas.uiowa.edu/human-resources](http://clas.uiowa.edu/human-resources)
The policy on the Taxation of Gifts, Prizes, and Awards to Employees can be found in the Operations Manual at: http://opsmanual.uiowa.edu/human-resources/taxation-gifts-prizes-and-awards-employees. Policy questions may be directed to:

- Recognition practices and creating a recognition program: Shari Sorensen, 5-0651, shari-sorensen@uiowa.edu
- Taxability and documentation requirements: Tom Peifer, 4-1497, thomas-peiferii@uiowa.edu
- Processing of payments: Debby Zumbach, 5-3815, deborah-zumbach@uiowa.edu
- Payroll reporting: Terri Hein, 5-2374, teri-hein@uiowa.edu

UI Ethics Policy

Please remind new DEOs and other employees with fiscal responsibilities of the UI Ethics Policy which can be found at https://opsmanual.uiowa.edu/human-resources/ethics-and-responsibilities-university-iowa-staff and request that they complete the ICON Ethics and Responsibilities course #W00329 and/or FSC Q01: Ethics course #WSCQ01.

Technology Purchasing Process

The CLAS technology purchasing policies and procedures may be found on the CLAS IT Group website under User Support/IT Standards and Best Practices (https://clas.uiowa.edu/it-group/equipment-purchasing-standards).

DSP Form Workflow

The departmental workflow paths for DSP forms are being changed. Department accountants and Departmental Administrators will be “Required.” DEOs will be designated as “Permitted.” Each department should set up their own process between the Administrator and DEO. It is understood that if the Administrator approves the form without approval from the DEO, they are approving it on behalf of the DEO. So, please be sure there is a completed Signature of Authority – Sponsored Programs form granting the Administrator signature authority. This process was determined in consultation with the Division of Sponsored Programs. If you have questions, please contact Erin Herting at erin-herting@uiowa.edu or 4-0559.

Change of Status Forms

As you may have noticed, a question has been added to Change of Status forms which states, “In the even that this is a prior month transaction, completed after monthly cut-off, will the Department process the retro PayCVs?” Please answer “no” to this question. Answering “no” assures that University payroll will process the CV. This is the recommended practice since most department accountants do not have the ability to post retroactive PayCVs. If you have questions, please contact Erin Herting at erin-herting@uiowa.edu or 4-0559.

November Payroll Cutoff

- Normal reporting for employee time record data sent electronically or online via self-service is to be in payroll by Wednesday, November 15 at 5:00 p.m. to allow for the earlier payroll cutoff due to the Thanksgiving holiday. Other electronic pay adjustments and deductions is to be in payroll Tuesday, November 21 at noon.
- Monthly payroll cutoff will be Wednesday, November 22 at 5:00 p.m
- Biweekly payroll cutoff for the November 28 payroll (biweekly time-period November 5 – 18) will be Tuesday, November 21 at 5:00 p.m. Biweekly time records are due on Monday, November 20 at 5:00 p.m.

Financial Fraud

Financial fraud is defined as a deliberate act or deliberate failure to act with the intent to obtain unauthorized financial benefit from the University for oneself, one's family, or one's associates. Financial fraud includes, but is not limited to, misappropriation of university funds or property, authorizing or receiving compensation or reimbursement for goods not received or services not performed, falsification of work/employment records, or unauthorized alteration of financial records.
It is a violation of University policy for any employee to engage in financial fraud, as defined above. Examples of financial fraud include but are not limited to:

- Embezzlement or other financial irregularities;
- Misappropriation, misapplication, removal, or concealment of University property;
- Forgery, falsification, or alteration of documents and/or information (e.g., checks, bank drafts, deposit tickets, promissory notes, travel expense reports, contractor agreements, purchase orders, electronic files, etc.) with the intent to obtain an unauthorized financial benefit;
- Deviations from standard procedures in the handling or reporting of money, cash equivalents or financial transactions, including procurement card with the intent to obtain an unauthorized financial benefit;
- Theft or misappropriation of funds, securities, supplies, inventory, or any other University asset (including furniture, fixtures or equipment, data, trade secrets and intellectual property);
- Authorizing payment to vendors when it is known that the goods were not received by the University, or services were not performed for the University, with the intent to obtain an unauthorized financial benefit or cause financial harm to the University;
- Falsification of work/employment records related to salary and benefits with the intent to obtain an unauthorized financial benefit;
- Misuse of University facilities, such as vehicles, telephones, mail systems, or computer-related equipment in violation of University policy with the intent to obtain an unauthorized financial benefit;
- Violation of University purchasing procedures and requirements with the intent to obtain an unauthorized financial benefit;
- Engaging in bribery, kickbacks, or seeking unauthorized rebates with the intent to obtain an unauthorized financial benefit;
- Accepting money for research or gifts on behalf of the University or as part of University activities except as prescribed by University policy;
- Actions related to concealing or perpetuating aforementioned activities.

**Internal Controls**

Internal controls are policies, practices, and procedures that are designed to provide reasonable assurance that objectives are achieved in the following categories:

- Effectiveness and efficiency of operations (including safeguarding of assets and records).
- Reliability of financial reporting.
- Compliance with laws and regulations.

The University will utilize all reasonable internal controls, including proper segregation of duties, to monitor and control the use of University assets, and thereby reduce the potential for financial fraud.

**Expectations**

**Employee Responsibility**

All University employees have a stewardship responsibility for University funds and other assets, consistent with the Board of Regents, State of Iowa, Code of Business and Fiduciary Conduct (http://www.iowaregents.edu/plans-and-policies/board-policy-manual/22-business-procedures/#Code%20of%20Business%20and%20Fiduciary%20Conduct).

University employees are responsible for safeguarding University resources under their control and for ensuring that those resources are used only for authorized purposes and in accordance with University rules, policies, and applicable federal and state laws. For example:

- Employees will safeguard University property and other resources from inappropriate use, misappropriation, or abuse.
• Employees will assure that all funds provided for research and other functions supported through external gifts, grants and contracts are spent in ways consistent with the funding documents and in compliance with sponsoring organization's guidelines on allowable costs.

• Employees in charge of budgets will monitor records of expenditures for compliance with University policies and procedures and will allow these records to be viewed by University administrators and auditors.

• The University seeks the cooperation of all UI employees who have reason to believe, or have knowledge indicating financial fraud could be occurring. The best way to cooperate is reporting the incident(s) and all relevant information to an appropriate University authority (see section IV below) or through the University's confidential reporting hotline, Ethics Point, at 1-866-294-9350 or anonymously via the web at: https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=9723.

• The University will take appropriate disciplinary and legal action against employees who commit financial fraud. This may include discipline up to and including termination. The University will refer a criminal case for prosecution, if warranted.

Management Responsibility

• Each manager should be familiar with the types of improprieties which might occur in her/his area of responsibility and assure that all reasonable internal controls are in place and effective to prevent and detect occurrence of fraud.

• Each manager should also be alert for any indication that improper or dishonest activity is or was in existence within her/his area.

• Supervisors are responsible for the employees assigned to them, and shall through education, coaching and discipline where justified, assist the University in avoiding financial fraud.

• Members of senior management, by virtue of their leadership status, have additional responsibilities set forth by the Board of Regents, State of Iowa, as outlined in the Regents Code of Business and Fiduciary Conduct (http://www.regents.iowa.gov/Policies/Chapter%207/chapter7.02.htm).

Reporting

Any member of the University community or the public may use the University's confidential reporting line, Ethics Point, to report any suspected financial fraud: Phone: 1-866-294-9350 or anonymously via the web at: https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=9723

Employees are strongly encouraged to report any potential financial fraud through one of the following options:

• Through their normal line of authority, starting with their supervisor, or anyone above, or,

• To any financial or human resource representative within their organizational unit (e.g.: college), or,

• To a central University office such as:
  o University Controller,
  o University Human Resources/Employee and Labor Relations,
  o Office of General Counsel,
  o Office of Internal Audit,
  o In the case of possible criminal activity, the Department of Public Safety, or

• Through Ethics Point: Phone: 1-866-294-9350 or via the web: https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=9723

• For UI Health Care Employees, you may report through the Joint Office for Compliance Helpline via email at: Compliance@healthcare.uiowa.edu or phone at 319-384-8282.

The University's Anti-Retaliation policy (see Operations Manual Part II, Chapter 11) prohibits adverse actions resulting from the filing of a report of University-related misconduct.
• If a supervisor or senior manager, or a financial or human resource representative has received a report or has reason to believe that financial fraud may have occurred, they are expected promptly to contact one or more of the University resources listed below:
  o University Controller
  o University Human Resources/Employee and Labor Relations
  o Office of the University General Counsel
  o Office of Internal Audit
  o UI Health Care Joint Office for Compliance
  o Department of Public Safety (when criminal activity is suspected).

Fraud cases are usually complex requiring special expertise to investigate the underlying issues. Therefore, it is important to notify one of these University offices immediately to minimize loss to the University. These offices will consult with one another to determine if further investigation is needed. Departmental personnel should not attempt to independently investigate instances of suspected fraud.

• The University relies upon the Chief Audit Executive reporting directly to the Board of Regents to report suspected financial fraud to the State Auditor's Office in accordance with state law (Chapter 11.6(7) of the Code of Iowa).

Please share with DEO’s and appropriate staff within your departments

http://clas.uiowa.edu/finance

http://clas.uiowa.edu/human-resources