

BRIEF ON EXPENSE REPORTS AND VOUCHERS

January 2014

Documentation is Key!

- Auditors should be able to pull voucher or expense report and not have to ask any questions
- Good documentation vs. unnecessary documentation
- Items to think about:
 - Proposal
 - Prior approvals
 - Justification of how the trip benefits the award
 - Due diligence
- Get credit for your work!

Common Issues on expense reports

- Purchasing your ticket through a travel agency months before your trip:
 - Prepayments are not allowed on a grant. You must charge to a non-sponsored account and we can move through a cost transfer after travel occurs.
 - Personal travel advances through A/P are allowed because they do not charge the grant until you reconcile after travel with an expense report.
- PI's and staff should not order supplies, equipment, animals, etc... using their personal credit card, cash, check:
 - Please contact Procurement for alternative ways of ordering if you are having issues!
 - Risk of not being reimbursed
 - Raises a red flag!

Common Issues on expense reports

- Removing alcohol – don't forget related tip and tax!!
- Meal with more than one person could = entertainment
- Memberships – generally not allowed
- Books/Periodicals/Journals – generally not allowed
- Per Diem vs. food on hotel bill – which will you choose?
- Foreign travel – prior approval from OSP or Sponsor needed?

Common Issues on expense reports

- General office supplies
- Seat upgrades, paying for seat assignments, change fees
- Fly America / Open Skies
- Lodging per diem not allowed on sponsored awards
- Late submission – should be submitted timely after travel occurs
- Travel or other expenses towards the end of the grant with no justification

Example:

Northwestern University to Pay Nearly \$3 Million to the United States to Settle Cancer Research Grant Fraud Claims

U.S. Attorney's Office
July 30, 2013

Northern District of Illinois
(312) 353-5300

CHICAGO—Northwestern University will pay the United States \$2.93 million to settle claims of cancer research grant fraud by a former researcher and physician at the university's Robert H. Lurie Comprehensive Center for Cancer in Chicago. Northwestern agreed to the settlement in a federal False Claims Act lawsuit that was unsealed today after the government investigated the claims made by a former employee and whistleblower who will receive a portion of the settlement.

Northwestern allegedly allowed one of its researchers, Dr. Charles L. Bennett, to submit false claims under research grants from the National Institutes of Health. The settlement covers improper claims that Dr. Bennett submitted for reimbursement from the federal grants for professional and consulting services, subcontracts, food, hotels, travel, and other expenses that benefited Dr. Bennett, his friends, and family from January 1, 2003, through August 31, 2010.

Example:

May 17, 2010

Former U. of Louisville Dean Is Sentenced to More Than 5 Years

By David Glenn

Robert D. Felner, the former dean of the University of Louisville's College of Education and Human Development, was sentenced on Monday to five and a quarter years in federal prison.

Mr. Felner was indicted in October 2008 on charges that he and a confederate had misappropriated more than \$2.3-million from a federal research grant and from contracts with three urban school districts.

The indictment prompted a long round of [soul-searching](#) at Louisville. Some faculty members say that the university could have detected Mr. Felner's wrongdoing earlier if administrators had paid attention to faculty and student complaints about his conduct. Others have suggested that the university did a [weak job](#) of checking Mr. Felner's background when he was hired in 2003.

Example:

- Notre Dame – 3/29/12 audit by OIG NSF:
- One of the questioned costs on travel related to travel documentation for various trips to seminars and meetings when no time was charged by individuals to the grant.
- Auditor's position is that since no time was charged the travel should not be direct charged.

Looking for a Quick approval?

- Vouchers
 - Nolib- Scan and attach your voucher support
 - call Procurement if you do not have this ability today!
 - Alternate method: scan and email support to OSP and A/P
 - Original not needed!
- Expense Reports
 - Hand-deliver to OSP when possible
 - If the report is not complete or if there are issues
 - this will delay the report in getting paid
 - See our Checklist

Concerned? Questions?

- If you ever have concerns or questions regarding an award you can always:

- Contact OSP
- File an anonymous report:
www.bc.ethicspoint.com



The screenshot shows a web browser window with the address bar displaying "EthicsPoint - Boston C...". The page header includes the text "ATTENTION! To provide an extra measure of confidentiality, this website is hosted on EthicsPoint's secure servers and is not part of Boston College's website or computing systems." Below the header, the "BOSTON COLLEGE" logo is visible, followed by navigation links: "MAKE A REPORT", "FOLLOW-UP ON A REPORT", and "RESOURCES". The main content area is divided into two columns. The left column is titled "To Make a Report" and contains the text: "You may use either of the following two methods to submit a report:" followed by a bulleted list: "• Select the 'Make a Report' link at the top of this web page." and "OR", "• Dial toll-free, within the United States, Guam, Puerto Rico and Canada: 855-327-4477". The right column is titled "Boston College Ethics Hotline" and contains the text: "Boston College is committed to excellence and strives to maintain the highest ethical standards in its operations and in its relationships with employees and organizations with which it does business. The University's Professional Standards and Business Conduct policy contains general guidelines for ethical business practices." and "Our faculty, administrators and staff are responsible for creating and maintaining an environment characterized by high ethical behavior and by compliance with University policies, and all applicable federal, state and local laws and regulations."

- We would prefer to be contacted prior to sending us the expense report - if you have any questions
- We are here to help!