

## **Procedure for Tracking Research Subject Incentives While Maintaining Subject Confidentiality**

### **A. Process for PI to Obtain Incentives for Distribution to Subjects**

The Principal Investigator (PI) will prepare either a check request for a cash disbursement or a requisition in FRS to initiate the purchase of gift cards or small items to be used as incentive payments to research subjects on specific grants. The check request or requisition must include a detailed description of the incentives including type and quantity (e.g. twenty \$30 gift cards from Amazon). A stamped Internal Review Board (IRB) consent form, providing information regarding the incentive payments, should be either attached to the check request or submitted directly to Grant Accounting prior to entering the requisition on FRS. The requisition approval will be subject to the receipt of this stamped IRB consent form by Grant Accounting. The check request form should be submitted to Grant Accounting for review and approval. Once approved, Grant Accounting will submit forms to Accounts Payable for processing.

### **B. Tracking Subject Incentive Payments**

Each participant receiving incentives will be required to complete a Subject Incentive Payment Receipt (SIPR) at the time of incentive receipt. **To maintain confidentiality**, the SIPR will contain: the subject ID, date of visit, payment amount, grant account number, and IRB number. SIPR's for individual subjects **must be initialed** by the subject.

A template SIPR is available to PIs. **The subject ID used on the SIPR should be unique and not identical to the subject ID used for data collected for the research itself.**

### **C. Reconciliation with Grant Accounting**

Incentive payments not disbursed must be properly controlled, tracked and stored in a locked place (cash box, cabinet or safe). Periodically, a reconciliation of the inventory must be conducted. A reconciliation of issued incentives to receipts must be conducted when all incentives have been issued or additional incentives are being requested.

The procedure for reconciliation is as follows:

- PI must complete the Participant Incentive Documentation Form (PID) as certification of the proper use of grant funds.
- PI will be required to certify, by signing the PID form, as to their responsibility to maintain the SIPR records for a period of no less than seven years to comply with federal and state regulations.
- PI should arrange to meet with Grant Accounting at the PI's location to reconcile funds, gift cards, or other incentive items to ensure they were disbursed with appropriate documentation. This reconciliation will be done in the presence of the PI. The PI will sign the reconciliation acknowledging the results of review and the receipt of all items intact.
- Grant Accounting will review the initialed SIPR's to ensure that they adhere to the IRB consent form and reconcile them to the PID.
- Once Grant Accounting has reviewed and approved all applicable documents, the SIPR's will be returned to the PI and the PID will held by Grant Accounting for a period no less than seven years to comply with federal and state regulations.

#### **D. Auditing and Recordkeeping**

For auditing and reporting purposes, a Subject Reimbursement Log will be completed and kept within the PI's secure study files. This log will contain subject ID numbers, data of visit, and incentive descriptions (amount/type). Financial auditors performing year-end, A-133 audits should be "cleared" through the VP of Finance and Treasurer's office. Upon clearance, access to the SIPR's, Participant Incentive Documentation Forms and the Subject Reimbursement Log will be provided.