



THE OHIO STATE UNIVERSITY  
OFFICE OF RESEARCH

## Formal Sub-Certification

---

### SUB-CERTIFICATION AREA

Does the college/office have processes and monitoring activities in place to ensure compliance with the guidelines on alcohol, meals, entertainment, recruiting, cellular phones, employee recognition events, professional dues and subscriptions, and payment for services set forth in the University Expenditure Policies?

---

### CONTROL

The Purchasing Card and 100W's for the Units of the Office of Research Administration, Industry Liaison's Office, Project GRO, Center for Emergent Materials, Campus Chemical Instrument Center, Campus Microscopy & Imaging Facility, Institute for Materials Research, Institute for Energy & the Environment, University Laboratory Animal Resources, OR Information Systems, OR Training, Education, and Communication, Research Foundation, Ohio Learning Network, Research Compliance, Office of Responsible Research Practices, Technology, Licensing, and Commercialization, Ohio Supercomputer Center, OARnet, Byrd Polar Research Center, Center for Lake Erie Area Research, and Center for Cognitive Science are kept in the unit's Administrative Office. The Purchasing Cards and 100W's remain locked, and must be signed out by the Purchasing Card and 100W Manager. This helps place a control on the issuance of these fiscal transactions in hopes to eliminate any fraudulent activity.

All payment requests, reimbursements, purchase orders and requisitions for the Units of the Office of Research Administration, Industry Liaison's Office, Project GRO, Center for Emergent Materials, Campus Chemical Instrument Center, Campus Microscopy & Imaging Facility, Institute for Materials Research, Institute for Energy & the Environment, University Laboratory Animal Resources, OR Information Systems, OR Training, Education, and Communication, Research Foundation, Ohio Learning Network, Research Compliance, Office of Responsible Research Practices, Technology, Licensing, and Commercialization, Ohio Supercomputer Center, OARnet, Byrd Polar Research Center, Center for Lake Erie Area Research, and Center for Cognitive Science workflow to the department approver for system approval.

### PROCEDURE

Once a transaction has been completed, the transaction, all corresponding paperwork and receipts are forwarded to the Office of Research Business Office or department approver. Before system approval, these transactions receive a compliance review by department approver. This compliance review includes a review of any applicable OSU Business Expenditure Policy areas. The compliance review includes a review of signature authority before the transaction is approved. If there are any exceptions to University policies found in these transactions the Office of Research Business Office or department approver then works with the Unit in hopes to resolve the exception if possible. If the exception cannot be resolved, the Office of Research Business Office will then decide whether to approve the transaction as an exception or to disallow the transaction if applicable. If the transaction is approved as an

exception, the transaction is tracked via the Office of Research Exception Log. This log is maintained by the Office of Research Business Office which tracks each Unit's exceptions to check for patterns.

The unit reconciles all original documentation to the University general ledger monthly. This reconciliation is used as a budget monitoring process as well as a final check for any discrepancies or fraudulent activity. Once the reconciler has completed the reconciliation the reconciler signs the Office of Academic Affairs Reconciliation Checklist. The checklist is then acknowledged and signed by the unit head and then sent to the Office of Research Business Office. The Reconciliation Summary, Department Pcard Log, and Pcard Transaction report are also sent to the Office of Research Business Office as part of the reconciliation process.

**Documents Used to Support This Area**

Office of Research Exception Log  
OAA Reconciliation Checklist  
OAA Reconciliation Summary  
Pcard Log  
Pcard Transaction Report