

## 20-119 Research Conflict of Interest

### EXECUTIVE SUMMARY

A research conflict of interest (RCOI) refers to a situation in which a financial or other personal consideration may compromise, or have the appearance of compromising a researcher's professional judgment in conducting or reporting research. The Office of the Executive Vice President and Chief Academic Officer (EVP/CAO) is responsible for the oversight of research conflicts of interest, which includes disclosure of both financial and other research conflicts of interest.

Individuals must complete RCOI training prior to participation in research and every two years thereafter. Research conflicts of interest must be disclosed via a Research Conflict of Interest Certification Form which is reviewed by the Committee for the Protection of Human Subjects and the Animal Welfare Committees (if applicable).

UTHealth also requires the following individuals to submit an Annual Financial Disclosure Form:

- Executive officers of the university
- Faculty
- Administrative professionals
- Employees who negotiate and/or sign procurement contracts, license agreements or research grants/contracts
- Employees who participate in the design, conduct, or reporting of research

Annual Financial Disclosure Forms must be submitted by March 31<sup>st</sup> of each year, and are also required within 30 days of hire or when changes in activities requiring disclosure occur. All significant financial interests related to research are reviewed by the Research Conflict of Interest Subcommittee, which recommends a management plan to manage, reduce, or eliminate the financial conflict of interest. Any management plan recommendations are reviewed, approved, and monitored by the Research Conflict of Interest Committee.

No issues were noted by A&AS.

We would like to thank the staff and management from the Office of Research Compliance and Sponsored Projects Administration who assisted us during our review.



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Daniel G. Sherman, MBA, CPA, CIA  
Associate Vice President & Chief Audit Officer

**NUMBER OF PRIORITY FINDINGS REPORTED TO UT SYSTEM**

None

**MAPPING TO FY 2020 RISK ASSESSMENT**

<b>Risk (Rating)</b>	<p>Identifying conflicts of interest and developing management plans may not be performed according to policy. (High)</p> <p>Individual may not have listed all of their conflicts of interest and therefore, related management plan may not exist. (High)</p> <p>Conflicts of interest that are properly disclosed may not be adequately reviewed or managed. (High)</p> <p>Conflicts of interest and commitment may not be adequately reported, and there is not a defined process to guide how to handle these occurrences when discovered. (Medium)</p>
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**DATA ANALYTICS UTILIZED**

<b>Data Analytic #1</b>	Not Applicable
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**AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM**

<b>AVP/CAO</b>	Daniel G. Sherman, MBA, CPA, CIA
<b>Audit Manager</b>	Nathaniel Gruesen, MBA, CIA, CISA, CFE
<b>Auditor Assigned</b>	Ariana Reyna
<b>End of Fieldwork Date</b>	October 26, 2020
<b>Issue Date</b>	November 11, 2020

**Copies to:**

- Audit Committee
- Dr. Michael R. Blackburn
- Dr. Vyju Ram
- Dr. Sujatha Sridhar

## APPENDIX A OBJECTIVES, SCOPE PERIOD, & METHODOLOGY

We have completed our audit of the Research Conflict of Interest processes. This audit was performed at the request of the UTHHealth Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

### OBJECTIVES

To determine whether the controls around RCOI are adequate and in compliance with UTHHealth policies and procedures.

### SCOPE PERIOD

The scope period was September 1, 2019 to August 31, 2020.

### METHODOLOGY

The following procedures were performed:

- Evaluated UTHHealth policies and procedures regarding RCOI and verified they meet UTS 175 requirements and federal regulations.
- Obtained a list of all UT Health employees and identified research staff with their annual compliance training completion dates to determine whether training was completed by the initial due date.
- Obtained evidence of the training monitoring process.
- Obtained and reviewed the RCOI module included in the Annual Compliance Training and New Employee Compliance Training.
- Obtained a list of UT Health research staff and subrecipient non-UT Health research staff performing research during the scope period, selected a random sample, obtained the Annual Financial Disclosure Statements and Research Conflict of Interest Certification Forms, and reviewed to determine whether all disclosure questions were completed on the forms and that they were up to date.
- Reconciled the Annual Financial Disclosure Statements with the Research Conflict of Interest Certification Forms.
- Obtained Research Conflict of Interest Committee materials and minutes to determine whether the committee is meeting regularly to review any significant financial interests related to research. Reviewed minutes and verified management plans were presented to the committee.
- Obtained a list of all active RCOI management plans, selected a random sample, and reviewed to verify the plans met the National Institute of Health (NIH) requirements.
- Obtained evidence that management plans are reviewed and approved by the Research Conflict of Interest Subcommittee.
- Obtained Annual Update Forms to verify the RCOI Office is adequately monitoring active management plans.
- Queried PeopleSoft FMS for foreign travel-related expenditures and travel reimbursements for each of the twelve periods in FY 2020 to determine whether any research staff had been reimbursed for research related travel.