**Purpose:** An established business process around At-Risk/Advance Account requests ensures that all At-Risk accounts are set up in a standardized manner but more importantly, that risks associated with these accounts have been mitigated prior to set-up. The result of not adhering to this policy may include delays in account set-up, or the absorption of expenses by the department due to insufficient risk assessment.

**Guidelines & Considerations:**

### i. Sponsorship Considerations

a) **Sponsor terms and conditions:** It is important to be aware that some sponsors may not allow spending prior to the start date or the execution of the award. Please check sponsor guidelines before requesting an At-Risk account for pre-award spending. This is particularly important if you are dealing with a new sponsor. Documentation that pre-award expenses will be covered by the Sponsor may be requested by SPA prior to setting up an At-Risk account.

b) **Spending = Acceptance:** It should also be noted, that in some cases, spending on an award may equal acceptance of the award and its terms and conditions by a Sponsor.

c) **Awards received:** Upon review of award by Dept. and PI, an At Risk may be requested based on consultation with SPA.

### ii. Subactivity Considerations

d) **Subcontracts out:** Generally, At-Risk accounts will not be issued for subcontracts out. Under special circumstances, At-Risk accounts for subcontractors may be considered and approved only by the Chief Research Administration Officer.

e) **Part-of accounts for departments other than the Primary Managing Org:** At-risk accounts may be set up at the discretion of the Primary Managing Org. If a part-of account is going to be set up, SPA encourages the department to request a discretionary account from the part-of entity. If a part-of discretionary account is not indicated, the primary department At-Risk account will also use as the default for the part-of.

### iii. Account Parameter Considerations

f) **Required Approvals:** Accounts will only be set up once required approvals are completed including financial conflict of interest (fCOI) and international activity.

g) **Length of At-Risk Accounts:** Accounts will generally be issued for a time period of up to one year. If an extension is required, please contact your SRA to discuss further. Please note that At Risk accounts do not fall under standard closeout procedures. It is incumbent upon the department GM to track expenses on a monthly basis.

h) **Amount of At-Risk Accounts:** As a guideline, the school recommends aligning % of time with % of funds, however At-Risk accounts may include up to the first year's budgeted amount.

i) **At-risk account monitoring:** At Risk accounts should be monitored as any award. For details see monitoring guidelines below.

### iv. Consideration of Refusal.

j) Examples of when at-risk accounts will not be set-up (note that this list is not all inclusive):
   a. No official communication has been received from a sponsor confirming pre-award spending is allowed
b. No confirmation is available regarding essential account parameters: e.g. allowability of carryforward, etc.

k) **Refusal:** Please note SPA reserves the right to refuse to issue a requested At-Risk Account.

**Standards of Service:** An action memo will be issued for a completed at-risk account request in GMAS within **5 business days.**

**Process Steps:**

<table>
<thead>
<tr>
<th>Step</th>
<th>Role</th>
<th>Task/Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>GM</td>
<td>GM works with ADF and PI to confirm availability of discretionary funds to cover at-risk activity, and also to confirm department willingness to address risk and timetable. The GM will inform SRA that At-Risk request will be created.</td>
</tr>
<tr>
<td>2</td>
<td>GM</td>
<td>Initiates internal request in GMAS.</td>
</tr>
<tr>
<td>3</td>
<td>GM</td>
<td>In the justification box, works with PI to provide a reason for the At-Risk account request. There must be a reference to a sponsor policy (pre-award spending, confirmation of auto-carryforward, etc.) or a written confirmation from the sponsor that the award will be made. The written confirmation needs to indicate that expenses charged prior to the signing of the award are allowable. For confirmation, save in the document repository for the request and name it &quot;sponsor award confirmation&quot;.</td>
</tr>
</tbody>
</table>
| 4    | GM   | a) In the comments box, enters the following verbiage: "In the event the award is not received, the department assumes responsibility for all expenses incurred on the at-risk account. The discretionary account to be charged is <tub.org.fund.activity.subactivity.root>. "  
b) If a part-of at-risk account is being created, include the same verbiage as in a) and indicate the <tub.org.fund.activity.subactivity.root> for the part-of entity.  
c) Confirms Research Team is accurate and reflects Investigators on the PHS+ sponsored project and that any TBD investigators/Faculty are added Note that the “Confirm Research Team” button will not be available at this time, so insert the comment, “Research Team has been confirmed.’ GM should enter account in GMAS.) Checks for approvals still in “Needed Status” on Segment Home Page (IACUC, COI, Biohazards, PA). Follow up with others to obtain approvals if needed. |
| 5    | GM   | GM alerts SRA that At-Risk request has been created for review. |
| 6    | SRA/AD | Reviews request and justification from department for adequacy. eg: new account string. |
| 7    | GM   | Routes request in GMAS for signature by AD, PI and Authorized Department Approver. Reminder: Department approver signature box must be checked. |
| 8    | PI/ DA | Reviews request in GMAS and signs. |
**Harvard T.H. Chan School of Public Health**  
**Research Administration**  
**Business Process – At-Risk Accounts**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
|   | SRA/AD | a) Reviews and updates approvals module in GMAS. The at-risk account *may* be processed with a restriction. eg: Pending IRB/ IACUC.  
   |   | b) AD signs request.  
   |   | c) Data sheet is submitted to OPS team requesting At-Risk account set-up.  
|   | OPS | Processes action memo and sends to department *within 5 business days of initial receipt in SPA.* |

**At-Risk Account Monitoring Guidelines:**

Active At-Risk accounts will be appear on the Metrics that SRAs share with Departments on a Biweekly basis.

Department / Post-award GM will monitor at-risk accounts monthly as though it were a fully active account

a) GM is responsible for monitoring monthly account reports in PI Dashboard.

b) GM is responsible for controlling expenses such that debits comply with project budget and justification.

c) GM should coordinate with PI and all other project team members to address any project related issues in order to ensure set up award and active and valid account.

---

**Process Form Revision History**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>09/09/20</td>
<td>Business Process revised in the SPA Cross Training group in numerous areas, such as language and process steps.</td>
</tr>
<tr>
<td>10/19/16</td>
<td>Revised to include confirmation of the research team and completion of approvals; see page 2 of the business process, steps 3, 4 and 7.</td>
</tr>
</tbody>
</table>