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Welcome to the Atlanta Research and Education Foundation

Incorporated on July 14, 1989, the Atlanta Research and Education Foundation, Inc., AREF, is a nonprofit entity (tax ID 58-1857346) established to advance the research and educational activities of the staff at the Atlanta Department of Veterans' Affairs Medical Center. The Foundation's main focus is to administer funds for projects that have been approved by the VA Research and Development Committee, and for educational programs that have been approved by the Education and Training Committee. Funding sources from other government entities (e.g. CDC, NIH), other nonprofit, voluntary agencies, private proprietary (e.g. drug) companies, and general donations supporting research and education can be administered by the Foundation. The Foundation, however, does not administer VA appropriated funding or accept funds for personal gains and/or accomplishments. The Foundation supports activities by purchasing supplies and equipment, paying salaries, supporting travel and paying for any other research and/or education activities necessary to promote and support the research and educational missions.

The Atlanta Research and Education Foundation, Inc. is an Equal Employment Opportunity employer in compliance with all Department of Veterans Affairs' guidelines and federal laws. The Foundation is overseen by a Board of Directors, which sets policy governing the day-to-day activities.

AREF Personnel

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Policies and Procedures

Purpose of the Corporation

The purpose of the Atlanta Research and Education Foundation, Inc. is to facilitate and support research and education activities at the Atlanta VA Medical Center. AREF has been incorporated as a nonprofit corporation under the laws of the state of Georgia and shall comply with all local, state and federal laws and with the common ethical principles of academic medicine. Although AREF is a private corporation, it is also subject to certain forms of federal oversight (38 U.S.C. 7361, 7362).

AREF Personnel

The **Executive Director** is responsible for overseeing the day-to-day management of the Foundation. Such duties may include, but are not limited to:

- reviewing contracts, agreements or collaborations between the Foundation and other entities for compliance with federal, VA and nonprofit guidelines;
- establishing, with appropriate professional assistance, necessary and appropriate internal accounting and management control systems;
- maintaining appropriate fiscal and management records of all research activities in the Foundation offices, and submit regular reports to the Board of Directors for their review;
- submitting an annual budget to the Board of Directors for review;
- providing oversight of all appropriate reports and annual filings are made to state, federal and VA authorities (annual filings with the Secretary of State, Annual Report to the VA, Federal IRS 990, RDIS Annual Report, and reports to Regional Counsel).

Administrative and/or Accounting Staff may be hired by the Executive Director as needed to effectively carry out the operations of the Foundation. Such staff will be managed by and be responsible to the Executive Director. Accounting staff will handle the day-to-day financial operations of the Foundation including, but not limited to, depositing of funds, maintenance of all necessary Foundation accounts, processing of all bills, purchase of all equipment and supplies, writing appropriate checks for signature by the Executive Director and/or appropriate signee, and monthly reconciliation of accounts. Administrative staff will handle the day-to-day administrative operations of the Foundation, including, but not limited to, reviewing and revising contracts as necessary, maintenance of administrative and board files, arranging for quarterly board meetings and taking minutes at same.

Equal employment opportunity will be provided to all staff and applicants without regard to race, color, religion, disability, sex, age, or national origin.

Disclosure of Public Records

It is the policy of the Atlanta Research and Education Foundation, Inc. that members of the general public requesting records which are subject to the Georgia Open Records Act, O.C.G.A. 50-18-70, et seq., such as the IRS Form 990, Request for Tax-Exempt Status (IRS Form 1023), IRS Exemption Determination Letter (IRS Letter 947) etc., will be provided copies. Requests must be made to the Foundation's Executive Director, Board President, Controller, or Grants Manager.

The Atlanta Research and Education Foundation, Inc. will provide copies of the most current three years of the IRS Form 990 filed as well as copies of other requested records which are subject to the Georgia Open Records Act.

Requests Made in Person

It is the policy of the Foundation that members of the general public requesting records in person will receive requested records by close of business on the day of request. Appropriate photocopying expenses must be paid before the documents are released.

Requests Made in Writing

It is the policy of the Foundation that members of the general public requesting records in writing will be provided the documents upon reimbursement of photocopying expense and postage expense within the required 30-day period.

Source and Management of Funds

AREF may accept funds in the form of grants, agreements or gifts from such sources as: Federal or private nonprofit agencies, commercial organizations involved in the development of new medical materials and devices or in support of medical research and/or education, personal contributions, or from organizations or individuals to defray the costs of scientific meetings, teaching or other legitimate academic functions. The Foundation may administer government grants and contracts.

Funds donated in support of a research project can be accepted only if the Principal Investigator holds an appointment at the VA Medical Center and funds related to a project may be expended only after the VA Research and Development Committee approves the research for activation. All checks must be made payable to the ATLANTA RESEARCH AND EDUCATION FOUNDATION, INC. (AREF). If a donor letter does not accompany the funds, AREF will send an acknowledgement letter that outlines the intended use for the funds.

Funds donated in support of an educational activity can be accepted and may be expended once the Education and Training Committee or its designated committee, as detailed in VAMC Atlanta policy, has approved the activity.

Funds received for specific projects or activities should not be commingled with other donations. Separate accounts will be established in accordance with FASB 116-117 and appropriate OMB circular. At the end of a study, Investigators will follow AREF project close out procedures.

Transfer of General Post Funds

38 U.S.C. Section 4162 allows funds donated to the VA Medical Center's General Post Funds for general VA research purposes to be transferred to the Foundation. Funds donated to the General Post Funds for a specific research project may be transferred to the Foundation with the consent of the donor. The Research & Development Committee must approve all such transfers. The Foundation shall document any such transfer of funds to appropriately account for all funds received and the purpose to which such funds will be applied.

Transfer of Government Grants from VA to Foundation

If the VA is currently administering a government grant, two letters must be sent to the granting agency. One letter from the VA stating that they are willing to release the grant to the Foundation, and one from the Foundation stating that they are agreeable to administering the grant. Indirect costs will be determined by the Board of Directors.

Indirect Cost Rate

Effective July 1, 2008, the Foundation's indirect cost rate to be applied to federal grants is 11.4%. At the conclusion of the fiscal/calendar year, an actual cost list must be completed. The actual percentage costs will be the Provisional Indirect Cost Rate for the following fiscal/calendar year. Each year a new Indirect Cost Rate must be calculated.

Foundation Research Activities

Project Approval: All research projects must receive a formal approval by the VA R&D Committee and other appropriate committees and subcommittees prior to any funds being expended by the Foundation. Such committees and subcommittees may include: R&D Committee, Internal Review Board for Human Subjects, the Subcommittee on Animal Studies, Radioisotope Committee, and the Biohazard Committee.

Principal Investigators: The Principal Investigator for each project/activity must hold a VA appointment. The Principal Investigator for each project/activity is responsible for providing

candidates and supervising personnel for their research activity. The Foundation will pay research personnel from the appropriate research account funds only upon request and approval from the appropriate Principal Investigator.

Research Personnel: The Principal Investigator for each research project or activity is responsible for managing personnel involved in research. AREF will pay said personnel on request from the Principal Investigator from appropriate funds.

Equipment: All equipment purchased with Foundation funds belongs to the Foundation.

Insurance

The Foundation shall purchase and maintain Directors and Officers Liability Insurance, also known as "Errors and Omissions" insurance.

The Foundation shall purchase and maintain General Property and Liability Insurance to cover Foundation property, equipment and personnel.

Research Agreement and Project Initiation

Animal or Laboratory Studies:

Research agreements with sponsors must be submitted for review to the AREF Senior Grants Manager.

Clinical Trials:

Effective March 15, 2006, the VA's Clinical Trial Cooperative Research and Development Agreement (CT CRADA) template will be used during negotiations with collaborators for clinical trials conducted at the Atlanta VA Medical Center.

The Investigator should not sign nor finalize negotiations on any portion of the agreement until final concurrence is achieved by all parties.

The following information will be needed for each agreement:

Sponsor's Name
Business Address
Contact Person
Telephone and Fax Numbers
Email Address
Title of Study/Project
Copy of Study Budget (must include AREF administrative overhead fee)

If study/project involves human subjects, the Investigator is required to provide the AREF Senior Grants Manager with a completed Assessment of Clinical Impact form, which outlines the obligations of the study to the Atlanta VA Medical Center.

Research & Development Committee submission packets/forms may be obtained via the internet at <http://www.atlaref.org/forms/vamc.cfm> or in the Science Information Office (5A117). If you have any questions regarding the submission process, please contact the Science Information Officer at 404.728.4827 or sio@atlaref.org.

Prior to initiating an AREF administered study/project or accepting project related funds the following criteria must be met:

1. Fully executed agreement between AREF and sponsor.
2. VA R&D Committee and subcommittee (IRB, IACUC and Research Safety) approval.

Clinical Trial Budget Review

Budgets associated with clinical trial studies must be submitted to the AREF office for review and approval as part of the clinical trial agreement concurrence.

The Principal Investigator and/or Clinical Coordinator must schedule an appointment with the AREF Senior Grants Manager, 404.321.6111, ext: 2535, to review the protocol and the medical procedures involved in conducting the study. This is being done to determine procedures considered above the standard of care and reimbursement of costs to the Atlanta VA Medical Center.

Please prepare and provide the following information, which will be discussed during the meeting:

1. Completed Assessment of Clinical Impact form
2. Listing of procedures involved (including CPT codes)

Project Closeout Procedures

When a project is finalized or terminated, it must be closed with the VA Science Information Office and the AREF Controller.

Investigators should follow these steps to move any funds to an unrestricted account:

1. Close the project with the VA Science Information Office
2. Inform the AREF Senior Grants Manager that the project is terminated or finalized
3. If the project is a clinical trial, complete Clinical Trial Closeout Checklist
4. Provide the Controller with any pending bills or commitments
5. Certify that the VA has been reimbursed for any ancillary tests
6. Certify that no funds are due to Sponsor

Any remaining funds may be transferred to an unrestricted account.

Transfer of Equipment and/or Funds

Transfer of Principal Investigator: If the Principal Investigator transfers to another VA and wishes to transfer his/her research project(s) and related funds to another VA-affiliated nonprofit corporation (NPC), the project sponsor must first approve the request as outlined in the study agreement. If approved by the project sponsor, a letter must be received from the new NPC requesting the transfer and advising that they will accept responsibility for the research project(s), funds and equipment (if applicable). In some situations, such as clinical trials, it is common for the parties (project sponsor, NPC, and VA) to identify and agree to an alternative principal investigator. This process of identifying an alternative principal investigator must also be adhered to as outlined in the study agreement. Any and all transfers of funds greater than \$10,000 and/or equipment must be reviewed and approved by the Board of Directors. When a Principal Investigator leaves the VA, becomes employed by a for-profit institution, or retires, the distribution of any and all remaining project funds and equipment will be determined by the Board of Directors.

Transfer of Equipment or Funds: All equipment and funds remain with the Foundation until the Board determines their appropriate distribution. Transfer of funds and/or equipment may only be made to another VA-affiliated nonprofit corporation and must benefit VA research or education. No funds or equipment will be transferred to a for-profit organization. The Principal Investigator is responsible for the shipment of any equipment to the new corporation. Sale of any equipment must be approved by the Board of Directors. Proceeds from any sales will be deposited to the AREF corporate operating fund.

Off-Site Loan of Equipment

With the approval of the Executive Director, any equipment purchased by AREF may be loaned to the Principal Investigator or another entity, to be housed at an off-site location if it is in support of the research project. Loans must be renewed and approved on an annual basis. When the loan period is complete, the loanee may request an extension or must return the equipment to AREF.

Internal Accounting Control System

Accounting Principles and Procedures

Financial statements for the Foundation will be presented on the accrual basis in order to conform to the American Institute of CPA's Generally Accepted Accounting Principles, but the underlying books and record keeping may be kept on a cash basis.

Internal Accounting Control System: The safeguarding of assets and the reliability of financial records are the primary objectives of the Foundation's internal accounting controls. An organizational chart that clearly defines the organization's activities by function shall be established and maintained as well as a detailed chart of accounts that defines the types of items chargeable to each category. A system of controls over revenues and expenses, including comparisons with approved budget estimates shall be established and maintained.

Back-up of Accounting Data: (Effective October 2002) To protect against the loss of accounting data, the Foundation's accounting files are copied onto a hard disk and floppy disk on a daily basis. On a weekly basis, updated files are copied onto a floppy disk and maintained at an off-site location.

Audits: OMB requires any nonprofit corporation handling government funds to be audited (OMB Circular A- 133). Auditor service fees must include the statement that it is on condition of an audit acceptable for the federal agency. AREF will be audited annually.

Capitalization: All depreciable assets (equipment) purchased with AREF funds for permanent long-term use with a cost over \$5,000 will be capitalized using standard accounting methods. Capitalized assets will be reflected on the Balance Sheet reviewed by the Board.

Reconciliation: The Controller will reconcile the bank statements, general ledger, accounts payable and accounts receivable on a monthly basis.

Annual Budget: Beginning FY1996 (January 1) the Foundation will present an expected annual budget to the Board for approval. At Board meetings, financial reports are presented by the Treasurer and reviewed by the Board.

Check Receipt: (Effective October 2002) All checks received by the Foundation must be recorded into a log book maintained by the Senior Grants Manager. The log must include the following information: date of receipt, name of company, check amount, check number, invoice number (if applicable), project number, date presented to Controller for deposit and any necessary comments. After checks are recorded into the log, the checks are presented to the Controller for deposit in accordance with the Foundation's deposit of funds policy. The Administrative Assistant issues a letter to donor.

Deposit of Funds: All funds received are to be date stamped upon receipt in the AREF office and are to be deposited within three (3) days of receipt.

Financial Loans: No financial loans may be made to any Director, Officer or staff member of the Foundation, nor to any research personnel for any purpose.

Inspector General Oversight

The programs and operations of the Foundation are subject to the scrutiny and review of the VA Inspector General (I.G.). A formal list of suggested audit procedures are listed in the OMB publication #1171, "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions".

Accounts

Separate accounting shall be kept of unrestricted and restricted funds. All unrestricted gifts, grants or bequests shall be considered available as corporate operating funds unless appropriated by the Board for a specific purpose.

Separate accounting shall be maintained for each research activity being conducted through the Foundation. Each research activity budget shall include an Administrative Overhead Fee/Indirect Cost Rate. The fee level will be determined by the Board of Directors annually, but shall not be less than 10% of the total estimated project cost. In certain special cases, the Administrative Overhead Fee/Indirect Cost Rate may be adjusted or waived at the discretion and at the direction of the Board of Directors. All Administrative Overhead Fees/Indirect Cost Rates shall be available as corporate operating funds.

All funds are to be deposited into an appropriate, federally insured, interest-bearing account(s) in the name of the Atlanta Research and Education Foundation. No funds may be accepted unless they are made payable to the Atlanta Research and Education Foundation. Interest accruing from Foundation deposits and/or investments shall be reflected in the corporate operating fund account.

Inactive Accounts Policy

Accounts established to support research and development and education are ultimately the responsibility of the Board of Directors. In an effort to maximize usage and to ensure that we meet the highest accounting standards, Principal Investigators/Account Holders are expected to utilize accounts for the purposes indicated by the donor, sponsor or grantor.

Inactive accounts (those with no activity for a continuous 24 month period) will be reviewed by the Executive Director, and subsequently the Principal Investigator/Account Holder will be asked to provide a plan for utilization of the funds within 30 days of receipt of the memorandum. If the Investigator fails to respond, then the Board reserves the right to contact the sponsor to return the funds, or absorb the funds into the general account. If AREF finds that the Principal Investigator has left the institution and failed to leave closeout information, the Board reserves the right to dispose of the funds in a fashion which benefits the mission of the AREF.

Acceptance and Deposit of Funds

All donations must be made payable to the Atlanta Research and Education Foundation (AREF), not to any individual. Any donation made payable to an individual shall be returned to the donor. Any donation not accompanied by a donation letter shall be acknowledged in writing by the Foundation. Such acknowledgment shall include the purpose to which the Foundation will apply the donation.

Donations in support of research by a Principal Investigator can only be accepted if the Principal Investigator holds a VA appointment. Such donations can be in support of specific research projects or of a specific PI's general research.

Upon receipt, all funds are to be deposited into an appropriate, federally insured, interest-bearing account(s) in the name of the Atlanta Research and Education Foundation, Inc. Interest income shall be included in the corporate operating fund account.

Principal Investigators shall be notified of receipt of funds and when they will be available for use. All research projects must receive a formal review by the VA R&D Committee and be approved by the appropriate committees and subcommittees prior to any funds being expended by the Foundation.

Separate accounting shall be kept of unrestricted and restricted funds. All unrestricted gifts, grants or bequests not restricted to a specific Principal Investigator by the donor shall be considered available as corporate operating funds unless appropriated by the Board for a specific purpose.

Separate accounting shall be maintained for each research project being conducted through the Foundation. Principal Investigators shall be sent financial statements, at least quarterly, as to the status/balance of their research account(s) unless other arrangements are made.

Administrative Overhead Fee

Each research activity shall include an Administrative Overhead Fee or an Indirect Cost Rate. The fee level will be determined by the Board of Directors annually, but shall not be less than 10% of the total estimated project cost. In certain special cases, the Administrative Overhead Fee/Indirect Cost Rate may be adjusted or waived at the discretion and at the direction of the Board of Directors. All Administrative Overhead Fees/Indirect Cost Rates shall be available as corporate operating funds. For Federally funded grants, the Indirect Cost Rate will be what is negotiated with the agency.

Utilization of Funds

All Foundation checks may be signed by the Executive Director for amounts up to \$1,500 exclusive. Checks of \$1,500 inclusive or more must be co-signed by the Executive Director and an authorized Board member or by two authorized Board members.

Administrative Expenses: All expenditures from the corporate operating funds must be limited to those which further the purpose of the Foundation. This includes expenditures for equipment and supplies, personnel, subscriptions, education, travel and entertainment.

Research Accounts: Principal Investigators are responsible for the research activity accounts. Distribution of funds will be from the appropriate research account. All requests for expenditures must be made and approved by the Principal Investigator or designee. If the Executive Director reviews a proposed expenditure and deems it inappropriate, the Principal Investigator may seek review by the Board of Directors for final disposition.

NOTE: All disapproved requests will be retained in the AREF research files as evidence of review and disapproval for future audits.

Entertainment Expenses: Foundation research funds may be used for reasonable business-related entertainment expenses if the primary purpose of the expense item is related to a research or educational activity. Such expenses are to be charged against the appropriate research or education activity account.

Foundation corporate operating funds may also be used for reasonable business-related entertainment expenses if the primary purpose of the expense is related to furthering the purpose of the Foundation and/or research or educational activities at the VAMC.

Reimbursement of VA Services: Specific medical center costs incurred for clinical/diagnostic/support services provided solely for the purpose of obtaining data on patients in a funded study, exclusive of routine patient care, should be reimbursed. Such reimbursements should be made from the appropriate research activity account. Reimbursable services may include, but are not limited to: Radiology, Laboratory, Pharmacy, and specific sections of Medicine and Neurology. Projected Medical Center costs that may be generated beyond normal patient care are to be budgeted by the Principal Investigator and reserved for payments against bills of collection from the VAMC. Effective July 1, 2002, a clinical impact statement will accompany all agreements involving patient care.

Purchasing: Supplies and expenditures in support of research activities such as chemicals, animal, laboratory supplies, etc., may be requested by the Principal Investigator by submitting the appropriate paperwork to the purchasing office. All purchase requests must be submitted on Foundation purchase order forms, not VA forms. The purchasing agent reviews paperwork for appropriateness and to ensure all items are filled in properly. The Executive Director reviews and approves all purchases over \$500. The purchasing agent orders all items; the Principal Investigator reviews orders upon receipt and then returns the packing slips to the purchasing agent as verification of receipt. Payment is made after an original invoice is received.

If the Foundation Controller reviews a proposed expenditure and deems it inappropriate, the Principal Investigator may seek review by the Board of Directors for final disposition.

NOTE: All disapproved requests will be retained in the AREF research files as evidence of review and disapproval for future audits.

All expenditures over the amount of \$500 must be approved by the Executive Director as well as the Principal Investigator.

Supplies, equipment, and needed services may be purchased on the open market. Any item over \$5,000 must have at least three (3) bids unless sole source justification can be provided. All equipment items over \$5,000 are to be capitalized.

Equipment Inventory/Limitations: Equipment is any depreciable asset purchased for permanent long-term use. All corporate purchased equipment is to be inventoried bi-annually and records maintained in the corporate offices on the location and assignment. Equipment purchased with Foundation funds must be tagged with a Foundation property tag and labeled by Acquisitions and Material Service as non-government equipment on loan to the VA.

The Board of Directors must approve the transfer or sale of all corporate-purchased equipment. Should a Principal Investigator want to transfer equipment to another not-for-profit institution, a written request must be submitted to the Board detailing the purpose and benefit to the VA. No equipment may be transferred to a for-profit institution. Correspondence to and acknowledgment from the receiving entity should be retained in the AREF files for documentation. The Foundation will retain physical possession of all equipment until such time that it is distributed to an appropriate individual or entity.

All equipment purchased by the Foundation must be maintained using Foundation funds. Foundation funding may be used to repair VA or University equipment if the PI/Member has no VA funds but continues to use VA equipment in support of approved research funded through the Foundation.

Foundation research monies may be used to purchase hardware accessories for VA-purchased research equipment so long as attachments are external, can be identified and removed. The sole justification acceptable for purchasing attachments to VA equipment with Foundation research monies is the requirement for such attachments in order to complete VA-approved Foundation research projects. In the rare instance where internal attachments to VA research equipment are required, such attachments must be donated to the VA and the Foundation will lose all rights to any part of the equipment.

Foundation funds may not be used to purchase hardware accessories for equipment personally owned by a Member, Director, staff member or researcher. Foundation funds may not be used to repair the personal property of any Member, Director, staff member or researcher.

Continuing Education: Expenditures for continued education, including scientific books, conference and registration fees, society memberships, etc., specifically relating to a research activity may be requested by submitting the appropriate paperwork to the Foundation. Subscriptions or professional association dues, with the exclusion of license fees, may be paid from appropriate research or general operating funds upon approval by the Executive Director. All dues and subscriptions must list the address of the VA.

Travel: Foundation funds may support domestic or foreign travel expenses to bona fide scientific meetings or for other research and/or educational conference/seminars. Travel charged to a research account must be limited to purposes related to that research activity. Travel charged to the corporate operating account must be limited to purposes which further the mission of the Foundation.

All travel by VA employees paid by the Foundation must be pre-approved in accordance with the appropriate policies of the Veterans Health Administration (a request for authorized absence, and submission of VA Form 0893, "Advance Review of Offer to Donate Support for Official Travel". This approval allows VA salaried employees to travel on Authorized Leave. A memo requesting funds for travel must be submitted in advance of the travel. When travel has been completed, a voucher request

for expense reimbursement should be submitted. Foundation funded travel for VA salaried employees or VA WOC employees may be at the rates set by the Board of Directors, not necessarily at government per diem rates and rules, unless traveling on federal funds. Current per diem rate set by the Board of Directors for miscellaneous and incidental expenses is the latest per diem rate set by the IRS. Lodging expenses will be paid for original receipt charges up to the normal convention hotel rates.

Travel Restrictions: On trips, VA and non-VA employee meal expenses may not exceed the per day amount set up by the corporation's Board, plus a "reasonable" amount for hotel (determined by the city and meeting site hotels involved). Maximum transportation reimbursement should be limited to the equivalent direct coach fare by airplane, plus reasonable local ground transportation costs. First class airline fare may be approved only if justified based on physical disability. Requests for items that cost over \$25 should be backed up by original receipts. Cash advances can be provided for travel only if requested and approved. VA salaried employees who are traveling at Foundation expense, must have an approval on file for the acceptance of gifts/money from the Foundation before reimbursement for per diem and expenses can be paid. In the event that the Board of Directors approves a per diem greater than that allowed for a specific city by IRS, original receipts for meals will be requested if the traveler chooses to exceed the IRS rate.

Foundation personnel traveling on government grant funds are restricted to the same per diem limits (IRS Guidelines) as government employees.

Reimbursements: The Foundation's Director, staff or research personnel may request reimbursement for purchase of items in support of research or Foundation activities. An itemized reimbursement form must be completed with original receipts attached and submitted to the Executive Director for approval. If the Executive Director deems the Reimbursement Request, in whole or in part, to be inappropriate, the Principal Investigator may seek review by the Board of Directors for final disposition. Expenditures of more than \$1,000 must also have approval of a Board member.

NOTE: All disapproved requests will be retained in the AREF research files as evidence of review and disapproval for future audits.

Subject Payments: Principal Investigators requesting payment to a subject for their participation in research activities must submit the name, mailing address and social security number for each subject. In any case where any subject receives in total \$600 or more in a calendar year, the Foundation must submit such year-end information to the IRS and the subject.

Research Personnel, Contract, Consultants: Any VA employee, including Foundation officers, may not work for pay from the Foundation on government time. Any salary earned as Foundation employees must be for hours worked outside their VA tour of duty performing duties other than their usual and customary VA work. A VA employee may not receive pay from a non-governmental source at the direction of the employee's Federal supervisor for services performed off-duty which are part of his official duties. (O.G.C. Advisory 10-91 dated February 11, 1991). A time card for each employee must be submitted to the Foundation.

A consultant is an individual that has been contracted to complete a particular aspect necessary to an authorized project. Payment for services will be made upon completion of the contract as a whole or as sections of the contract come due. The consultant must invoice the PI as well as submit a progress report or summary, which the PI attaches to the AREF form "Payment for Contractual Services".

Purchasing Policies and Procedures

Supplies and expenditures in support of research activities such as chemicals, animal, laboratory supplies, etc. may be requested by the Principal Investigator by submitting the appropriate paperwork to the Foundation staff. **All purchase requests must be submitted on Foundation purchase order forms, not VA forms.** The accounting assistant reviews paperwork to ensure all items are filled in properly. The Executive Director reviews and approves all purchases over \$500. The accounting assistant orders all items; the Principal Investigator reviews orders upon receipt and then returns the packing slips to the accounting assistant as verification of receipt. Payments are made after an original invoice is received.

If the Foundation staff reviews a proposed expenditure and deems it inappropriate, the Principal Investigator may seek review by the Board of Directors for final disposition.

NOTE: All disapproved requests will be retained in the AREF research files as evidence of review and disapproval for future audits.

All expenditures over \$500 must be requested by the Principal Investigator and approved by the Executive Director.

Supplies, equipment, and needed services may be purchased on the open market. Any item over \$5,000 must have at least three (3) bids unless sole source justification can be provided.

All equipment items purchased for permanent, long-term use, valued over \$5,000 are to be capitalized.

Credit Card Policy (Effective October 2002)

Credit cards may be issued to the Executive Director, Board President and Controller to be used for legitimate Foundation business. This includes, but is not limited to, travel and approved purchases.

Purchase Orders

The Foundation's Purchase Order form must be submitted when requesting an order. The form has a series of boxes that must be completed:

- PO Date (date of request);
- Project Number (specify account);
- Investigator Signature (certifies the purchase as necessary to the project).

Journal Clubs / Seminars / On-Site Research Meetings (Revised July 2004)

The dissemination of research results and planning is an important research activity. Regular laboratory meetings are part of the day-to-day operations of any program; however, seminars/journal clubs and irregular meetings are important mechanisms of dissemination of research results and developing collaborations. Due to the nature of the business, these activities may occur with light refreshments and/or appropriate meals. The meals/refreshments (non-alcoholic) must be secondary to the activities. In conjunction, AREF may reimburse for such irregular activities when they are secondary to a research or educational activity. AREF must also be cognizant of its role as an entity supporting research conducted with or at a federal agency and the impact of the Federal Standards of Ethical Conduct. Accordingly, AREF must review all requests for business meetings, which may include meals as secondary activities, prior to the activity occurring.

The types of meetings that may be eligible for AREF support are too numerous to list and the characteristics of appropriate meetings may vary. However, factors that AREF will consider when evaluating a meeting for support include:

1. Whether at least one speaker makes a research presentation or presents educational instruction.
2. Whether a non-VAMC speaker and/or non-VAMC personnel are among the expected attendees.

3. The frequency of similar meetings that may involve the same personnel. Irregularly scheduled meetings and/or those that occur no more than monthly may be eligible for support; weekly meetings generally will not.
4. Whether support is requested for routine VAMC staff, committee or department meetings. Generally, AREF will not support meal expenses for such meetings.
5. Whether the meeting involves at least one individual who is being recruited to conduct research or education at the VAMC.
6. Whether the meeting lasts more than two (2) hours or extends through a normal mealtime.

Procedures for reimbursement are listed below.

Prior to Activity:

1. Purchase order must be submitted at least one (1) week in advance.
2. Attach agenda or meeting announcement.
3. Obtain a purchase order number after approval from Accounting Assistant.

After Activity:

1. Complete and submit Reimbursement of Personal Payment for Project form or submit invoice from vendor (include purchase order number).
2. Attach signature list of attendees.
3. Attach original receipts.

Cellular Phone Policy (Effective July 2004)

- a. General. AREF acknowledges the need for cellular phones to conduct research and/or education-related business. The use of AREF provided cellular phones to make or receive personal calls is discouraged, although it is understood that personal calls may be necessary in emergency or travel situations. As a result, AREF will support plans that have adequate minutes to perform business functions. On a monthly basis the Controller or accounting staff will review bills for overage. Any unjustified expenses exceeding the service plan accrued by the employee for personal calls shall be the responsibility of the employee and will be charged accordingly.
- b. Documented review of monthly charges
 1. If personal use does not exceed the negotiated plan, no reimbursement is necessary.
 2. If personal use exceeds the plan minutes, then employee will be assessed at the rate of the excess-minute rate for personal calls. This reimbursement will be applied to the amount of personal use or the amount of excess minutes used, whichever is less. Roaming charges will be determined on a case by case basis.
- c. Periodic review of billing options. AREF shall periodically review the choice of billing options, considering:
 1. the demonstrated need for a cellular telephone for each specific user;
 2. the most economical billing option for each specific user; and
 3. documented review of personal use and business use that is reconciled on a monthly basis.

Reimbursement Policy

The reimbursement form is to be used for reimbursements to individual staff members for expenditures made for small ("odds-and-ends") supplies necessary to a particular project. **These expenditures should not be in excess of \$100 and all original receipts must be attached to the reimbursement request.**

If it is more practical to make a purchase individually (such as by credit card) and the amount will be over \$50, a purchase order **must** be prepared and approved before making the purchase. This number would then be entered on the reimbursement request form.

Subscription / Membership Policy

Expenditures for continued education, including scientific books, conference and registration fees, society memberships, etc., specifically relating to a research activity may be requested by submitting the appropriate paperwork to the Foundation. Subscriptions or professional association dues, with the exclusion of license fees, may be paid from appropriate research or general operating funds upon approval by the Executive Director. All dues and subscriptions must list the address of the VA.

Everything paid for by the Foundation on behalf of an Investigator must support approved research programs or education activities. If the fund account indicated is a general donation, the investigator must certify that the expense is within the scope of the donor's intent.

Organizational memberships cannot be paid for by Foundation funds **unless** that membership is necessary to receive the organization's journal or publications.

Everything that is ordered and paid for by the Foundation must come directly to the VA facility. This means that subscriptions to journals and other publications cannot be sent to the investigator's home or to another location. If the address information is different from the VA facility, all changes must be made by the Investigator. **Any incomplete requests will be returned to the Investigator.** Renewals can only be made for **one year** at a time.

The investigator must complete a copy of the attached payment request indicating how the particular publication/subscription relates to the specific research project being charged.

Patient Payment Guidelines

Principal Investigators requesting payment to a subject for their participation in research activities must submit the name, mailing address and social security number for each subject. In any case where any subject receives in total \$600 or more in a calendar year, the Foundation must submit such year-end information to the IRS and the subject.

Attached are four (4) related forms to be used by you when making payments to any person or institute related to subject/patient participation in your research project(s).

1. Assessment of Clinical Impact form is used to reimburse the Medical Center for patient care costs incurred specifically for the research project, such as Inpatient Medicine, Outpatient Services, etc. using rates agreed upon by the VA and AREF. Effective February 1, 2002, a clinical impact form must be completed prior to initiating the protocol.
2. Study Subject Payment Request Form is used to pay the subject/patient for any agreed upon payment for his/her total participation in the study.
3. Study Subject Cash Payment Form is used if a cash, out of pocket payment of \$20 or less is made at the time of visit to the subject/patient to cover per diem expenses (i.e. lunch, car fare). The subject/patient must sign the bottom, Receipt of Payment portion, before reimbursement can be made to the person named in the top portion.
4. Petty Cash is for the support of subject reimbursement for patients participating in studies. It is allowed only when it is necessary to provide care reimbursement. The amount is limited and requires logs.

Consultant Services

A Consultant is an individual that has been contracted to complete a specific and necessary aspect of an authorized project with definitive closure, i.e. such as a report, or data collected for X number of patients. When retaining an individual's services, a contract must be completed between the consultant and the PI. This contract must be submitted to the Foundation for approval before work can begin.

In the area designated "Scope of Services", you should indicate:

1. Which project is involved,
2. What work the contractor will be doing,
3. How it affects the project, and
4. The deadline.

To receive payment upon completion of the contract, or part of the contract,

1. The Consultant submits a bill to the Investigator with a progress report.
2. The Consultant is required to turn in a report to the Investigator along with the invoice.
3. The Investigator in turn attaches the invoice and progress report to the Foundation's *Payment for Contractual Services Form*.

IRS Guidelines for Defining a Consultant

1. A person required to comply with instructions about when, where, and how work is to be done is usually an employee.
2. If an experienced employee trains an individual, the individual is ordinarily an employee. Independent contractors generally use their own methods and receive no training.
3. When the success of a business depends to a considerable extent on the way in which certain services are performed, the persons performing the services are considered to be subject to control in the business and thus employees.
4. If services must be performed personally and it is of concern to the employer who performs them, it indicates the employer is interested in performance methods as well as results, and points to employee status.
5. If a worker hires, supervises, and pays other workers under a contract to provide a given result, the worker is generally an independent contractor.
6. A continuing relationship between an individual and someone for whom the individual provides services is indicative of an employee-employer relationship.
7. Establishment of specific hours for performance of a job is indicative of employee status.
8. If an individual is required to be devoted full-time to the business of the employer, the individual is probably an employee.
9. If the work is performed on the premises of the employer, that fact implies a certain amount of control by the employer and lends credence to the determination of employee status.
10. If services must be performed in a prescribed sequence, this implies control and lends support to classification of the person performing the services as an employee.
11. If a worker must submit regular reports, it implies control and an employee status.
12. Hourly, weekly, or monthly compensation implies control and employee status, independent contractors generally are paid by the job.

13. Payment of a worker's business and traveling expenses indicates control and an employee status.
14. If tools and materials are provided, it indicates control and an employee status.
15. If a person makes a significant investment in facilities (equipment or premises), it implies independent contractor status.
16. A person who can realize a profit or suffer a loss dependent on his or her services is usually an independent contractor.
17. If a person's services are made available to the public, as show by advertising, telephone listings, and signs, the person is generally considered an independent contractor.
18. If an individual can be fired, it is indicative of an employee-employer relationship; an independent contractor generally can't be fired as long as the results of services performed measure up to the contract specifications.
19. An employee can terminate a relationship with an employer at any time without incurring liability; an independent contractor is usually responsible for satisfactory completion of a job.

Employee Handbook

This handbook does not constitute a contract for employment for any period of time but merely sets forth policies and procedures in effect on the date it was issued. This handbook may be amended from time to time without prior notice to employees. Both the Foundation and an employee have the right to terminate the employment relationship at anytime, with or without cause or notice. Please understand that no supervisor, manager, or representative of the Foundation other than the Executive Director, has the authority to enter into any agreement with you for employment for any specified period of time or to make any promises or commitments contrary to the foregoing. Further, any employment agreement entered into by the Executive Director will not be enforceable unless it is in writing.

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Employment Basics

Pay Periods, Paydays, and Paychecks

Pay periods are bi-weekly. Paychecks will be paid by direct deposit on Friday following the close of the pay period. Your first paycheck will be issued as a "live" check. You will be responsible for picking-up your first check from the AREF HR Manager.

Deductions

As part of the pay stub, employees will receive an earnings and leave statement summarizing annual leave and sick leave balances and current deductions from gross pay.

The amount withheld for Federal and state of Georgia income taxes depends on an employee's gross earnings and the number of exemptions claimed.

Deductions are also made if health coverage is selected for an employee's spouse and/or children, and if he/she chooses to participate in the Salary Reduction Plan. Those deductions would be pre-tax, and would adjust taxable income.

Performance Reviews

In an effort to maintain the highest standards for your employment, AREF has instituted an annual performance review. If you have been employed by the Foundation for 6 months by January of each year, you will be evaluated with an Employee Appraisal by the end of each March. Your supervisor will fill out the appraisal, go over it with you, and allow you the opportunity to comment. After the review is completed, the investigator will return it to the Foundation office for final review and filing in your personnel record.

The Performance Appraisal is an opportunity to receive and provide feedback on your performance. It should be seen as a tool to communicate areas of strength and potential areas to improve your performance.

Parking Policy

Working at the VA Medical Center:

- Authorized Foundation employees are required to pay for on-site parking and obtain a parking sticker from the VA Police Office. The police office is located on the ground floor of the clinical addition in Room GA200.
- A fee determined by the Medical Center Director will be withheld from each employee's paycheck in order to reimburse the Medical Center for parking fees.
- Employees are required to park in employee parking areas. Violators of this rule could be fined anywhere from \$25.00-\$50.00 per incident.

- Foundation employees assigned to a satellite parking facility will not incur a parking fee deduction.

Working at the CDC, Emory University or other off-site locations:

- Foundation employees assigned to work off-site will not incur a parking fee deduction.

The Foundation is not responsible for employee parking violations.

Change in Employment Status Policy

If a change in employment status is proposed by either a supervisor or an employee through the supervisor, a formal request must be submitted to AREF Human Resources for review. The request should include the employee's name, the current schedule, the proposed schedule, reason, effective date and, if applicable, end date.

Requests that are approved and continue beyond ninety (90) days will constitute a permanent change in tour of duty.

Inactive Status Policy

Intermittent employees who have not reported time worked within ninety (90) days prior to the end of the calendar year (December 31) will be placed on Inactive Status.

Inactive Status will require the employee to complete all necessary employment paperwork prior to or on the return to work after the New Year has begun.

Reinstatement Policy

The purpose of this policy is to provide guidelines for reinstatement of employees who separate and subsequently return to the Foundation. Reinstatement results when an employee terminates service favorably and is then rehired. The purpose of this provision is only to provide the adjusted service date to the employee since leave accruals are based on years of service.

AREF employees are eligible for reinstatement upon rehire under the following conditions:

- The employee was previously employed as Part-time (20-39 hours per week) or Full-time (40 hours per week).
- The employee terminated employment under favorable conditions, either voluntarily or involuntarily. The reason for separation and performance/ work history during previous AREF employment will be considered carefully before any offer is extended.

Other circumstances may affect the Foundation's decision to reinstate benefits except for those governed by law. In effect, the Foundation is not required to owe any returning employee for previous time earned for annual leave or sick leave.

Annual Leave: If you are rehired within one (1) year of your separation date, your annual leave accrual rate and anniversary date will be restored to the level you previously attained.

If you are rehired after one (1) year of your separation date, your annual leave accrual rate will start over. Your anniversary date will be the date of rehire.

Sick Leave: Upon rehire, sick leave starts over at zero. No previous balances will be restored.

Workweek and Daily Schedule

Hours of Duty

Full-Time Employee: 40 hours worked each week. The standard basic tour of duty is generally eight (8) hours a day, five days a week. Employees must notify their supervisor and the Foundation before any changes are implemented.

Part-Time Employee: 20-39 hours worked each week. The standard tour of duty is determined by the direct supervisor and the employee and submitted to the Foundation's HR Manager.

Lunch Hour: Employees are required to take a half (1/2) hour lunch for every six (6) hours worked. This means an employee must work 6 1/2 hours (i.e. 9-3:30) to get paid 6 hours, and 8 1/2 (i.e. 9-5:30) for 8 hours.

Compressed Workweek Arrangements Policy

The Compressed Workweek Arrangement Policy applies to full-time (40 hours per week) employees only. Eligibility for a compressed workweek schedule may be limited and must be approved by the employee's supervisor and AREF Human Resources. AREF's Executive Director retains full discretion to approve or disapprove eligibility for and the terms of the compressed workweek schedule.

In summary, an employee is eligible for a compressed workweek only if s/he meets the following criteria:

- the employee is a full-time employee;
- the employee works in a position for which the compressed workweek schedule is available;
- if newly hired, the employee has completed a 90-day employment period; and
- the employee's supervisor has approved of the arrangement.

Eligible employees may opt into the compressed workweek schedule on the first applicable Effective Date (day on which a pay period begins) following approval from AREF's Executive Director. Thereafter, the following provisions shall apply:

- A newly hired full-time employee may request to be placed on a compressed workweek schedule as of the first full pay period following the successful completion of a 90-day employment period.
- An employee may opt out of a compressed workweek schedule and return to a five 8-hour day schedule at any time with the approval of that employee's supervisor and AREF's Executive Director. All changes require a minimum of two weeks notice to AREF Human Resources in order to make necessary adjustments prior to implementing the schedule.

All compressed workweek schedules are subject to change at any time at the request of the employee's supervisor or other applicable supervising authority, based upon organization or lab requirements. Based on specific work issues, an exempt employee's supervisor may require that an employee be available by phone on a given compressed workweek day off or may require the employee to work all or part of that day.

The Foundation will offer the following work schedules to produce the full 80 hours per biweekly pay period:

- Five 8-hour days/ 40 hours per week (5/8).
- Four 10-hour days/ 40 hours per week (4/10).
- Eight 9-hour days, one 8-hour day/ 80 hours per pay period/ one weekday off every other week (9/80). The 8-hour day is the day in one week corresponding to the weekday off the next week, e.g., if a Friday is taken off, then the other Friday is the 8-hour day.
- Five 8-hour days in one week of the pay period/ four 10-hour days in the other week/ one weekday off during the week containing the four 10-hour days (5/4).

Supervisors will need to submit business justification for those requesting Monday or Friday as a Scheduled Day Off. The justification will be reviewed for approval by AREF's Executive Director.

Please Note: Employees are required to take a half (1/2) hour lunch for every six (6) hours worked. This means an employee must work 6 1/2 hours (i.e. 9-3:30) to get paid 6 hours, and 8 1/2 (i.e. 9-5:30) for 8 hours.

Exempt employees working on a *Scheduled Day Off*:

If it is necessary for an exempt employee to work four hours or more on a day off, such employee may take an alternate day or portion of a day off during the same pay period, with the approval of his or her supervisor. If it is necessary for an exempt employee to work less than four hours on a day off, the employee is not entitled to take off the hours worked on another day.

Non-exempt employees working a *Scheduled Day Off*:

If it is necessary for a non-exempt employee to perform work on a day off, the employee shall be paid accordingly. The overtime rate is one and one-half times the regular rate of pay for all hours actually worked over forty hours in one workweek. The employee's supervisor and AREF's Executive Director must authorize any overtime hours to be worked in advance.

Holidays:

In those weeks containing Federal holidays, if the holiday falls on an employee's day off, the *immediate* preceding or following business day within the same pay period may be taken. An employee requesting an alternate day off must request the alternate day through his/her supervisor and AREF Human Resources. It should be noted on the form that the request is for an alternate compressed workweek day off.

Administering Compressed Workweek Schedules:

AREF Human Resources is responsible for entry and maintenance of work schedules for all employees of the Foundation. Employees requesting a compressed workweek schedule may do so by utilizing the Exempt or Non-Exempt Compressed Workweek Request Form.

Each employee is responsible for reporting time each pay period, as is currently the case. Timecards are due at 6:00pm EST on the Friday at the close of a pay period.

Compensation

Electronic Time Sheets Policy

All Foundation employees are required to track their time in the Foundation's time and attendance system hosted by ADI Time.

Non-exempt employees are required to submit a typical weekly work schedule to the Foundation's HR manager. Each day the employee should login to the system and enter their actual hours worked.

Exempt employees are also required to track their time in the time and attendance system. However, exempt employees should only enter exceptions (AL, SL, AA) into the system, not actual hours worked.

If any day to be paid was not worked, the type of day (AL, SL, AA, H) is to be noted along with the number of hours. AL= vacation, SL= sick leave, AA= administrative absence (jury duty, work-related travel), H= holiday.

Effective August 15, 2005, all instances of Sick Leave must be documented in the COMMENTS function of the timecard (see instructions below). If Sick Leave is not properly documented, the employee will be charged Annual Leave for that time. If the employee does not have an adequate annual leave balance to cover the amount of time taken, the employee will be placed on Leave Without Pay.

Administrative Absences also require comments in the timekeeping system. Administrative Absences should be documented in the COMMENTS function of the timecard (see instructions below). If left blank, AREF Human Resources may request supporting evidence of the time away to ensure accurate timekeeping records.

Leave Without Pay absences require Supervisor and HR pre-approval. If approved, Leave Without Pay should be documented in the COMMENTS function of the timecard (see instructions below).

The instructions for using the COMMENTS function are as follows:

- Go to the **Home** tab and click on the **My Time Card** link.
- Select the desired pay period in the **Pay Period Select** field.
- Click on the **Misc. Pay** link in the time card toolbar.
- Click on the drop-down menu in the **Day** column to select the appropriate date.
- Click on the magnifying glass in the **Pay Type** column to select the type of leave taken.
- Input the amount of leave hours used in the **Hours** column.
- Click on the magnifying glass in the **Department** column to select your project.
- Input the reason for leave in the **Comments** field.
- When finished, click the **Save** link in the toolbar to save your changes. Then, click on the **Close** link in the toolbar to exit.

Acceptable uses of Sick Leave are:

- Personal Illness;
- Illness of an immediate family member*;
- Personal medical appointment;
- Medical appointment for an immediate family member*;
- Bereavement leave for the death of an immediate family* member of up to 3 days (requires documentation from a physician, funeral home or an obituary).

*Immediate family is defined as the spouse, great-grandparents, grandparents, parents, siblings, children, grandchildren and great-grandchildren of the employee.

Acceptable uses of Administrative Absence are:

- Work-related travel (specific reason and purpose for travel);
- Jury Duty (requires documentation from the court within five business days upon return to the office).

Acceptable uses of Leave Without Pay are:

- Supervisor and HR-approved leave in cases of emergencies when Sick and/or Annual Leave is insufficient.

If you do not enter your time into the system by close of business (COB) on the last day of each pay period your pay will not be processed until the end of the next pay period. There are no exceptions to this policy.

Overtime Pay Versus Compensatory Time Off Policy

Because the Foundation is considered a private corporation, we are precluded by federal and state law from utilizing comp time in lieu of overtime payment for hours worked over forty hours in a workweek. The Foundation defines a workweek as Sunday through Saturday.

From time to time a project may necessitate the use of overtime. In this circumstance, the employee's supervisor and AREF must authorize any overtime hours to be worked in advance. The overtime rate is one and one-half times the regular rate of pay for all hours actually worked over forty hours in one workweek. Annual and sick leave hours do not count as hours worked for the purpose of determining overtime.

Employees who are normally compensated for overtime (non-exempt) and wish to miss scheduled work as a result of personal obligations may request the opportunity to make up the amount of time missed by working on another day or days only in the same workweek. In order to qualify, the make-up time must not cause the employee to exceed forty hours in the workweek.

Joint Appointment Compensation Policy

VA employees who perform work for AREF outside the scope of their VA duties may receive compensation provided that the work is not performed during government time and that the work is not related to VA duties. For example, a VA Research Nurse conducting VA research during a VA tour of duty cannot be compensated by AREF for work performed on the same research activity, even if the work is performed during non-VA duty hours.

Any VA-compensated employee requesting salary from AREF must complete a Request for Joint Appointment Compensation form and receive approval prior to receiving compensation from AREF. The form is obtained through AREF Human Resources, and must receive signed approvals from the AREF Executive Director, VA ACOS/ Research, VA Medical Center, VA Chief of Human Resources and the VA Medical Center Director.

Advice from VA Regional Counsel should be sought by the employee to ensure that there is no evidence of dual compensation for the same work.

Employee Responsibilities

Rights & Responsibilities

The Standards of Ethical Conduct and Related Responsibilities of Employees, located in Title 38, Code of Federal Regulations, sections 0.735-10 to 0.735-23 provide in section 0.735-15 that "an employee shall not, except as specifically authorized, disclose any official information which represents a matter of confidence or trust or any other official information of such character that its disclosure or use would be contrary to the best interest of the Government, the Veterans Administration, or the veterans being served by the Veterans Administration".

As Atlanta Research and Education Foundation employees, it is our responsibility to protect the confidentiality of all patient information. This responsibility extends to all employees and not only to those who provide actual patient care or maintain medical records. Any patient information, whether overheard, noticed at a copy machine or desk, read during hand-carry, seen in correspondence, etc., must be kept confidential by all employees. Our patients have a legal right to privacy and we, as their caregivers, have a legal and moral responsibility to protect that right.

We may not discuss patient information with anyone when off-duty. When on-duty, we must refrain from discussing our patients with anyone, including other patients, visitors, and other employees who do not need to know the information in order to carry out their official duties. Increased diligence must be exercised in protecting patient information in cases where patients have sensitive medical conditions where the inappropriate disclosure of information could be medically, psychologically, socially or economically harmful.

The Privacy Act and other Federal statutes provide penalty and fine provisions for the knowing and willful misuse or disclosure of confidential information to any person or agency that is not entitled to receive it.

Effort Certification Policy

As a recipient of federal funds, the Atlanta Research and Education Foundation (AREF) must comply with the Office of Management and Budget (OMB) Circular A-122, which requires certification of effort to document salary expenses charged directly or indirectly against federally-sponsored projects. AREF's effort reporting policies and procedures are intended to meet this requirement.

AREF uses an "after-the-fact effort" reporting system. Each employee whose time is committed to a federally sponsored project is expected to complete a time and effort report.

Time and effort reporting should reflect the percentage distribution of effort expended by AREF employees involved in federally sponsored projects. This report is required if any effort is paid by a federally sponsored project. Time and effort reports must represent, in percentages totaling 100%, a breakdown by project of the employee's effort for the period being reported.

Effort: Effort is work or the proportion of time spent on any project and expressed as a percentage of total time. Total effort for an employee must equal 100%. The appointment serves as the basis for an individual's total effort. In other words, for a 50% appointment, 100% effort is the 50% appointment. Likewise, if an employee is employed for 10 hours, then the 10 hours represents 100% effort.

Certification: The assertion by an individual with suitable means of verification that the work was performed, stating that salaries and wages charged to sponsored agreements as direct charges are reasonable in relation to work performed over the certification period.

The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. AREF expects that its employees will complete time and effort reports accurately and in a timely manner.

Conflicts of Interest

Employees are expected to devote their best efforts, time and attention to the performance of their work duties. Employees are also expected to adhere to high ethical standards, and to avoid situations that create an actual or potential conflict of interest. A conflict of interest exists when:

- Employees' loyalties or actions are divided between the interests of AREF and employees' own personal interests or outside activities;
- Employees' loyalties or actions are divided between the interests of AREF and those of a competitor, supplier, customer, client, or other party; or
- Employees' financial investments or activities adversely affect their ability to carry out their responsibilities to AREF or its clients.

Employees who are unsure as to whether a certain transaction, activity, or relationship constitutes a conflict of interest should discuss it with the Executive Director, who must approve in writing any exceptions to this policy. Once a potential conflict of interest situation is brought to the attention of the Executive Director, (s)he will consult with an ethics official, which may include VA counsel.

While it is not feasible to describe all possible conflicts of interest that could develop, employees should avoid the following examples of situations that may give rise to a conflict of interest:

- 1) Soliciting or accepting personal gifts, entertainment or payments from competitors, clients, vendors or suppliers that conduct business with AREF;
- 2) Simultaneously working for a competitor, customer, client, supplier or vendor while making business decisions on behalf of AREF;
- 3) Having a direct or indirect financial or ownership interest in a competitor, customer, client, supplier or vendor, that could potentially conflict with business decisions made on behalf of AREF;
- 4) Engaging in self-employment in direct competition with AREF;
- 5) Misusing or improperly disclosing confidential or proprietary information belonging to AREF;
- 6) Using AREF's property or labor for personal or third party use;
- 7) Committing AREF's financial resources or other forms of support to any outside activity or organization without prior approval from the Executive Director;
- 8) Developing a personal, familial or intimate relationship with an employee of a competitor, customer, client, supplier, or vendor that might interfere with the exercise of impartial judgment in decisions affecting AREF; or
- 9) Using AREF's letterhead or stationary for correspondence for personal purposes unrelated to AREF business.

If an employee or someone with whom an employee has a close relationship (e.g., a family member or close companion) has a financial or employment relationship with a competitor, customer, client, supplier, or vendor with whom the employee is transacting business on behalf of AREF, the employee must disclose this fact in writing to the Executive Director.

Failure to comply with this policy, including failure to disclose any conflicts or to seek an exception, may result in discipline, up to and including termination of employment.

Drug Free Workplace

All employees are hereby notified that it is unlawful to manufacture, distribute, dispense, possess or use any controlled substance in the workplace. Employees will be subject to the Drug Free workplace policies in effect at the research sites in which they are found. A signed agreement is required. Atlanta Research and Education Foundation employees are expected to comply with all federal, state and local drug laws regardless of location where duties are performed. An employee who violates any of these drug laws during the performance of his or her duties, during work hours, or as a representative of AREF by or through the unlawful manufacture, distribution, dispensation, possession or use of alcohol or any non-physician prescribed controlled substance on company premises or while conducting Foundation business is prohibited. Employees are also required to abide by all drug/alcohol policies in effect at the research sites in which AREF employees perform duties. Any employee who violates any of these policies will be subject to disciplinary actions, which may include legal consequences and/or termination.

Attendance & Tardiness Policy

Regular attendance is essential to job performance. Employees are required to report to work punctually and to work all scheduled hours and any required overtime (with appropriate compensation for non-exempt employees). Excessive tardiness and poor attendance disrupts workflow and customer service and will not be tolerated. Abuse of this policy may result in disciplinary action, including termination.

If an employee is unable to report to work or will be late, s/he must contact the immediate supervisor. If the supervisor is unavailable, the employee should leave a voicemail, stating the reason for being late or absent and a telephone number where s/he may be reached.

If the employee's absence or tardiness is due to an emergency, s/he must contact the immediate supervisor within two (2) hours of the employee's starting time. Any unapproved leave may result in leave without pay, suspension, or if chronic, termination.

If an employee fails to report to work for three (3) consecutive workdays without notification to the supervisor, s/he will be deemed to have voluntarily resigned his or her position.

Attendance or tardiness problems, including failure to call in, may result in discipline up to and including termination.

Attendance-Related Offenses

Corrective action will be dependent on the circumstances, including duration, frequency, and the nature of the employee's position. To support corrective action, tardiness and unauthorized absences from the work place must be charged as *AWOL (Absence without Leave)* on the employee's timecard.

Type of Misconduct - Unexcused Tardiness:

Including delay in:

- 1) Reporting at the scheduled start time.
- 2) Returning from lunch or break periods.
- 3) Returning from an authorized absence from the work station.

Corrective action for first offenses may include disciplinary action ranging from a letter of counseling up to 1-day suspension. Subsequent offenses may include disciplinary action ranging from 5-day suspension up to termination.

Type of Misconduct - Unauthorized Absence:

Including leaving the work station without permission or before the end of the workday.

Absences of Eight (8) Hours or Less:

Corrective action for first offenses may include disciplinary action ranging from a letter of counseling up to 1-day suspension. Subsequent offenses may include disciplinary action ranging from 5-day suspension up to termination.

Absences of More than Eight (8) Hours but Less than Three (3) Workdays:

Corrective action for first offenses for may include disciplinary action ranging from 1-day suspension up to 14-day suspension. Subsequent offenses may include disciplinary action ranging from 14-day suspension up to termination.

Absences of Three (3) Workdays or More:

If an employee fails to report to work for three (3) consecutive workdays without notification to the supervisor or without supervisory approval, s/he will be deemed to have voluntarily resigned his or her position.

Discipline and Adverse Actions

Although few employees have to face disciplinary or adverse actions, it should be realized that this could occur. Such actions may be in the form of admonishment, reprimand, suspension or removal. Supervisors will maintain discipline, provide leadership, and establish policies and standards of personal conduct.

Appropriate disciplinary action may be initiated for reasons of professional or personal misconduct, professional inaptitude or inefficiency. Removals may be based either on conduct or performance.

Employee Relations

AREF Non-Discrimination and Anti-Harassment

The Atlanta Research and Education Foundation (AREF) is an Equal Opportunity Employer. Our policy is to offer equal opportunity to all qualified employees and applicants for employment without regard to race, religion, color, sex, national origin, age, sexual orientation, status as a parent, disability, or veteran status. AREF also complies with applicable state and local laws governing nondiscrimination in employment.

This policy is our commitment to comply with the requirements and objectives set forth by Presidential Executive Orders 11246, 11478, 13087 and 13152, Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Age Discrimination in Employment Act of 1967, Age Discrimination Act of 1975, Equal Pay Act of 1963, the Americans with Disabilities Act of 1990, the Uniformed Services Employment and Reemployment Rights Act, the Vietnam-Era Veterans Readjustment Assistance Act of 1974, and the Vocational Rehabilitation Act of 1973. We seek to obtain individuals qualified or trainable for a position by virtue of job-related education standards, training, experience, and personal qualifications.

In addition to this policy, the Atlanta Research and Education Foundation is committed to the mission that all employees should be able to enjoy and work in an environment free from discriminatory harassment. Harassment of any person or group of persons on the basis of race, religion, color, sex, national origin, age, sexual orientation, status as a parent, disability, or veteran status is a form of discrimination specifically prohibited by the foundation. Any employee who violates this policy will be subject to disciplinary action up to and including termination.

Discriminatory harassment includes conduct (oral, written, graphic, or physical) directed against any person or group of persons because of race, religion, color, sex, national origin, age, sexual orientation, status as a parent, disability, or veteran status and that has the purpose or reasonably foreseeable effect of creating an offensive, demeaning, intimidating, or hostile environment for that person or group of persons. Such conduct includes, but is not limited to, objectionable epithets, demeaning depictions or treatment, and threatened or actual abuse or harm. Any employee that feels that he or she has been a victim or witness of such harassment should report the incident to the foundation's Executive Director immediately.

Sexual Harassment Statement

To emphasize the Atlanta Research and Education Foundation's position on sexual harassment, managers and supervisors should review this policy and periodically discuss it with all employees.

Sexual harassment will not be tolerated. It is the managers' responsibility to assure that their work areas are free from all forms of sexual harassment. Prompt action must be taken when an allegation of sexual harassment is made. All employees should treat each other with respect. All employees have the right to work in an environment free from such harassment. Sexual harassment includes, but is not limited to, unwelcome verbal behavior such as comments, suggestions, jokes, or derogatory remarks based on sex, unsolicited physical behavior, visual harassment (such as posters and pictures in the work areas), and unwanted sexual advances. These acts will not be tolerated in our work environment.

All employees should avoid contact that undermines the policies and practices of AREF. Any employee who is aware of any instances of sexual harassment should report the alleged act immediately to his/her supervisor. If the employee is uncomfortable in discussing this matter with the supervisor or if the supervisor is not available, the employee should report the alleged act immediately to the Executive Director.

Whistleblowers Policy & Guidelines for Reporting Improper Activity

AREF supports the conscientious reporting of improper activity. AREF does not condone any activity that is illegal or improper, whether by a Board Member, the Executive Director, a Principle Investigator, a supervisor or employee. AREF encourages its employees to report any suspected or actual illegal or improper activity.

Behavior that falls into the category of illegal or improper conduct includes: fraud, theft, safety violations, improper use of authority, gross waste of funds, harassment, or retaliation. If an employee in good faith believes that an improper or illegal action or event has occurred, he or she should report the incident to Human Resources. If Human Resources is involved, the employee should report the incident to the Executive Director or President of the Board of Directors. If an employee is unsure who the current President is he or she may refer to www.atlaref.org.

Complaints, reports or inquiries may also be made on a confidential or anonymous basis by calling AREF's Confidential Hotline - 404-728-4841. Employees should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. AREF will conduct a prompt, discreet, and objective review or investigation. Employees must recognize that AREF may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously. Alternatively, employees may also call the VA's Confidential Hotline (Compliance Helpline Anonymous) to report improper activity.

AREF will strive to keep a whistleblower's identity confidential, but this cannot be guaranteed. An employee may be called as a witness in any criminal investigation. AREF will seek to protect the employee from any retaliation. Any employee who feels that adverse action has been taken toward him or her due to a report of improper activity should report it as soon as possible in writing (including email) to the Executive Director or the President of the Board.

Employee Privacy Policy

It is the policy of the Atlanta Research & Education Foundation (AREF) to keep all past and present employee information private from disclosure to third parties. There are certain business related exceptions and they are:

- County, state or federal agencies;
- Inquiries from third parties with a signed authorization from the employee to release the information, except in situations where limited verbal verifications are acceptable (see *Confidentiality of Medical Information*); and/or,
- Third parties of which AREF has contractual agreements to assist in administration of company sponsored benefits.

Verifications of Employment

Prospective employers, financial institutions, and residential property managers routinely contact AREF requesting information on a former or current employee's work history and salary. All such requests of this type shall be referred to and completed on a confidential basis by the Human Resources Department.

For written verification of employment requests, information will be provided on the form only when it is accompanied by an employee's signed authorization to release information. The form will be returned directly to the requesting party and filed in the employee's personnel file. Verbal verifications are not provided.

Confidentiality of Medical Information

The Atlanta Research & Education Foundation is compliant with Federal HIPAA regulations and only utilizes information related to the company sponsored healthcare plans on a "need to know" basis for administration of the healthcare plans. Supervisors will not have access to employee medical information. AREF will take reasonable precautions to protect such information from inappropriate disclosure and maintain the confidentiality of employee medical information. Anyone who inappropriately discloses such information will be subject to disciplinary action, up to and including termination of employment.

Electronic Communications Policy

The following are some general principles to be applied to the use of all electronic media and services used in the course of employment with the Atlanta Research & Education Foundation (AREF), regardless of the owner of the electronic equipment used.

AREF is committed to protecting its confidential and proprietary information and avoiding misuse of its electronic information systems. In light of these matters, the Foundation has adopted the following policy on electronic communications. All employees are expected to comply with this policy and to indicate their agreement to comply by signing the Atlanta Research & Education Foundation Handbook Acknowledgment Form.

AREF maintains computers (including software, hardware, laptops, and network systems), Internet and e-mail systems, and telephone, facsimile, and voice mail systems for business purposes, and their use should be limited to business purposes, except as expressly allowed below. In some cases, equipment is provided by federal agencies for AREF business. For purposes of this policy, such systems and equipment are collectively referred to as "electronic information systems".

AREF reserves the right to access, monitor, and disclose communications and information stored in, transmitted from, or received by any part of its electronic information systems without notice. The Foundation intends to access, monitor, and disclose such communications and information only for business purposes, such as protecting proprietary or confidential information, evaluating productivity, preventing misuse of the systems, investigating illegal or unethical conduct, correcting system problems, and assuring compliance with this policy. However, the contents of all communications and all information on the systems, including e-mail (company and private accounts) and voicemail messages, are subject to review and use by authorized organization representatives and by third parties (including law enforcement officials) as AREF, in its discretion, deems necessary or appropriate.

Employees should not expect privacy in using the electronic information systems provided by the employer or in the workplace. This applies to all aspects of electronic information systems, including, but not limited to, stored e-mail and voicemail messages and all data and work products created or stored on company computers. Although each employee has an individual password to access these electronic information systems, the employee does not own any of the email or information stored on these systems. The electronic systems may be owned completely or in part by AREF, VA, CDC, or Emory. Employee use of passwords and access codes does not imply privacy rights. Employees should be aware that even deleted messages can be retrieved.

Misuse of electronic information systems is prohibited and may result in disciplinary action, up to and including termination at AREF's discretion. Misuse includes, but is not limited to, the following types of conduct.

- Using the Company's electronic information systems for:
 - illegal purposes;
 - soliciting others for commercial, political, religious, or other purposes not related to work;
 - personal use (other than occasional, brief, and appropriate use approved by a supervisor);
 - downloading, displaying, transmitting, printing, or storing any offensive, obscene, or threatening material;
 - making, sending, or forwarding discriminatory, harassing, fraudulent, defamatory, threatening or otherwise improper communications intended as humor;
 - participating in online chat rooms, playing games, instant messaging (unless work-related), keeping personal journals ("blogging"), sending non-work-related mass mailings, sending chain letters, intentionally introducing viruses or damaging files, or otherwise making wasteful or disruptive use of electronic information systems;
 - loading unauthorized or unlicensed software onto electronic information systems;
 - distributing, downloading, or printing copyrighted materials in violation of copyright laws; and/or,
 - any use that is contrary to the Company's legal and business interests
- Sharing or failing to safeguard passwords and access codes, and using or copying unauthorized passwords, access codes, encryption keys, or software.

- Using passwords or access codes assigned to others, accessing, altering, or copying other employees' electronic files without permission, and breaching or trying to breach computer or network security systems.
- Allowing electronic information systems to be used by individuals who are not employees or business associates of the Foundation.
- Using electronic information systems to disclose or communicate trade secrets or other proprietary, confidential, or sensitive information, except as expressly authorized and appropriately safeguarded.

Employees who become aware of other employees' misuse of electronic information systems or who receive offensive, obscene, threatening or otherwise improper communications through the systems are expected to report the incident immediately to their supervisor. Employees also should consult AREF Human Resources if they are unsure whether a particular use of the Company's electronic information systems is allowed under this policy. Retaliation against an employee for reporting violations of this policy is prohibited.

In some cases, employees may be asked to sign standards of conduct when utilizing federal systems. In such cases the owner of such systems can implement additional rules of behavior which are expected to be followed.

By signing the Atlanta Research & Education Foundation Employee Handbook Acknowledgement Form, employees consent to AREF accessing, monitoring, using, and disclosing any communication or information on electronic information systems. Privacy rights are waived in such communications or information.

Safety & Security

Inclement Weather Policy

Employees generally are expected to report to work during inclement weather conditions if AREF does not declare an emergency closing. Employees at non-VA sites should check with their supervisor or call AREF Human Resources for guidance. Non-exempt employees who are unable to report because of weather conditions will be granted an authorized unpaid absence. However, a non-exempt employee may request annual leave, if available, for the period of the closing. Non-exempt employees who are late because of weather conditions will be given a chance to make up their missed time if work schedules and conditions permit.

Work Injuries

The various locations of work will provide employees with a safe and healthful place to work as well as approved protective and safety equipment as necessary to protect them from hazardous working conditions. Employees are required to observe established practices and to report unsafe conditions to their supervisor.

If an employee is injured at work, they must notify their supervisor and AREF Human Resources immediately. If applicable, the employee will be provided with information about their benefits under the Foundation's Worker's Compensation Program.

Employee Leave

Leave Requests Policy

Leave requests must be completed for all leave, annual leave (AL), sick leave (SL) and administrative absence (AA), approved by the employee's supervisor and submitted with the electronic time sheet.

Supervisors must approve all leave in advance. If an emergency of any sort arises, supervisors must be contacted within two (2) hours of the employee's starting time. Any unapproved leave may result in leave without pay, suspension, or if chronic, termination.

Authorized Absence (Administrative Absence) Policy

Authorized absence will be granted for attending court as a witness on behalf of the Federal, state, or local government or for jury duty. An employee on court leave, jury or witness duty (on behalf of the Federal, state, or local government) will continue to receive pay and benefits as normally entitled. Employees who are subpoenaed to appear as a witness for a private party must take annual leave.

The employee must provide the employer with a document from the court within 5 (five) working days after his/her return to work. These protections do not include employees accused of a crime.

Holidays

The following federal holidays are recognized as holidays for AREF employees:

New Year's Day	Martin Luther King, Jr. Day
Presidents' Day	Memorial Day
Independence Day	Labor Day
Columbus Day	Veterans Day
Thanksgiving Day	Christmas Day

Some agencies may recognize different days for any of the above holidays. Foundation employees may follow the holiday schedule of the agency in which they work upon approval by one's supervisor and the Executive Director. If that agency does not recognize a particular holiday, it is the employee's responsibility to inform the Foundation. We will notify the supervisor that leave is authorized for that particular day.

If a holiday falls on a part-time employee's day to work, they will be paid for normal working hours for that date. An employee must be on paid leave the day before and the day after a holiday period to receive holiday pay while on the previously approved duration of leave.

Annual Leave

Full or part-time employees (20 hours or more each week), on regularly scheduled tours of duty, earn annual leave for vacations and other personal uses. The amount of annual leave earned each year depends on the length of service and the number of hours worked per pay period.

- *Less than 3 years* and at least 4680 hours of total service earn annual leave at Level 1. Level 1 employees earn leave at the rate of 0.05 hour for each hour worked (*approximately 2 hours of annual leave for 40 hours worked*).
- *More than 3 years* and at least 4680 hours of total service earn annual leave at Level 2. Level 2 employees earn 0.075 hours for each hour worked (*approximately 3 hours of annual leave for 40 hours worked*).
- *More than 15 years* and at least 4680 hours of total service earn annual leave at Level 3. Level 3 employees receive three (3) Paid Time-Off days each year in addition to accrued annual leave. If the three (3) days are not used in the calendar year earned, they will be lost. The leave taken is in accordance with the hours the employee is scheduled to work on the day the leave is taken.

Accrued Annual Leave

A maximum of 100 hours may be carried over from one year to the next. Any time not used over this threshold will be lost at the end of each calendar year.

Upon voluntary separation from service, employees will be paid for annual leave to their credit.

Sick Leave

Full or part-time employees (working 20 hours or more each week), on regularly scheduled tours of duty, earn leave at the rate of 0.05 hour for each hour worked (*approximately 2 hours of sick leave for 40 hours worked*). Sick leave is charged in quarter hour increments.

Sick leave may be used for medical examinations and treatment, or when a member of the immediate family has a contagious disease (as determined by local health authorities) and requires care. Any absence of 3 or more days requires a doctor's note. Sick leave can be considered as insurance against lost income during periods of extended illness and its responsible use is encouraged.

Bereavement leave for up to three days may be taken for a death in the immediate family and will be deducted from sick leave. A copy of an obituary or a letter from the funeral home or hospital is required.

Any time away used with sick leave must be documented in the notes field of your electronic time sheet. All instances of sick leave that are not documented properly in the system will be charged to annual leave. If the employee does not have an adequate annual leave balance to cover the amount of time taken, the employee will be placed on leave without pay.

Acceptable uses of sick leave are:

- Personal illness.
- Illness of an immediate family member*.
- Personal medical appointment.
- Medical appointment for an immediate family member*.
- Bereavement leave for the death of an immediate family member*.

*Immediate family is defined as the spouse, great-grandparents, grandparents, parents, siblings, children, grandchildren and great-grandchildren of the employee.

Family & Medical Leave Act (FMLA)

General Provisions

It is the policy of the Atlanta Research and Education Foundation (AREF) to grant up to 12 weeks of family and medical leave during a 12 month period to eligible employees, in accordance with the Family and Medical Leave Act of 1993. The leave may be paid, unpaid, or a combination of paid and unpaid, depending on the circumstances and as specified in this policy.

An eligible employee can take up to 12 weeks of family leave or up to 26 weeks of servicemember family leave (defined below) under this policy during a 12 month period. AREF will measure the 12 month period backward from the date an employee requests FMLA leave to begin, on a rolling calendar year basis. For example, if an employee requests 12 weeks of FMLA leave beginning October 16, 2008, we would look at any FMLA time used since October 16, 2007. If in the past 12 rolling months the employee had used 6 weeks of FMLA, at this point in time they would only be eligible for 6 additional weeks of FMLA.

Eligibility

In order to qualify to take family and medical leave under this policy, both of the following conditions must be met:

- The employee must have been employed by AREF for at least 12 months or 52 weeks. The 12 months or 52 weeks need not have been consecutive.
- The employee must have worked at least 1250 hours during the 12 month period immediately before the date when the leave would begin.

Type of Leave Covered

In order to qualify as FMLA leave under this policy, the employee must be using the leave for one of the following reasons:

- the birth of a child and in order to care for that child;
- the placement of a child for adoption or foster care;
- to care for a spouse, child, or parent (not in-laws) with a serious health condition; or
- the inability of the employee to perform the functions of the employee's position due to a serious health condition.

A serious health condition is defined as an illness, injury, impairment or physical or mental condition that involves:

- any period of incapacity or treatment in connection with or a consequence of inpatient care in a hospital, hospice or residential medical care facility; or
- any period of incapacity requiring absence from work or other regular daily activities for more than three (3) consecutive calendar days that also involves:
 - continuous treatment by or under the supervision of a healthcare provider; or
 - continuous treatment by or under the supervision of a healthcare provider for a chronic long-term health condition that is incurable or so serious that if not treated would result in a period of incapacity of more than three (3) consecutive calendar days; or
 - prenatal care.

AREF may require an employee to provide a doctor's certification of a serious health condition.

FMLA Provisions for Child Care

If AREF employs both parents and each wish to take leave for the birth of a child, adoption or placement of a child for foster care, they are together entitled to a combined total of 12 weeks of leave.

Leave granted for the birth of a child, or placement of a child for adoption or foster care must not extend beyond a 12 month period beginning from the date of the event.

Servicemember Family and Medical Leave Act (FMLA)

Servicemember FMLA provides eligible employees paid, unpaid, or a combination of paid and unpaid leave for any one, or for a combination, of the following reasons:

- A “qualifying exigency” arising out of a spouse, son, daughter or parent’s active duty or call to active duty in the Armed Forces in support of a contingency operation; and/or
- To care for a spouse, child, parent or other relative for whom the employee is the next of kin who is a member of the Armed Forces, including the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability list for a serious injury or illness.

Duration of Servicemember Family & Medical Leave

- When leave is due to a “qualifying exigency”: An eligible employee may take up to 12 workweeks of leave during any 12-month period.
- When leave is to care for an injured or ill servicemember: An eligible employee may take up to 26 workweeks of leave during a single 12 month period to care for the servicemember.
- Servicemember FMLA runs concurrent with other leave entitlements provided under federal, state and local law. If an employee is eligible for leave to care for a servicemember as well as another FMLA-eligible reason, the total combined leave may not exceed 26 weeks during that single 12 month period.

Any leave request due to a qualifying exigency must be supported by certification showing that the servicemember is on, or has been called to, active duty.

Any questions regarding servicemember FMLA leave should be directed to Human Resources.

Use of Accrued Annual and Sick Leave

The leave may be paid, unpaid, or a combination of paid and unpaid, depending on the circumstances and as specified in this policy.

FMLA and paid leave run concurrently, not in addition to one another (i.e., taking annual and sick leave at the beginning of FMLA leave does not extend the 12 weeks of FMLA leave by the length of the annual/sick leave).

An employee who is taking leave because of their own serious health condition or to give birth to a child shall exhaust any accrued sick and annual leave prior to being eligible for unpaid leave.

An employee who is taking leave for the birth, adoption, or foster care of a child, or to care for a seriously ill spouse, child, or parent must use all accrued sick and annual leave prior to being eligible for unpaid leave.

Holiday Pay Eligibility During Leave

An employee must be present at work the day before or the day after a holiday period to receive holiday pay while on approved Family and Medical Leave.

Employee Benefits During Leave

An employee may continue medical, dental and vision benefits under the same conditions and at the same cost as if the employee had continued to work.

If the employee chooses not to return to work for reasons other than a continued serious health condition, AREF will require the employee to reimburse the Foundation the amount it paid for the employee’s health insurance during the leave.

Employees whose FMLA leave runs concurrently with the use of paid leave time will continue to have individual premiums paid by the Foundation. However, family benefit premiums, if applicable, will continue to be deducted from the employee’s pay as if the employee were still working. Benefit premiums due during unpaid FMLA leave time will be invoiced to the employee. Employees choosing

not to retain medical and or dental coverage during FMLA leave will have their benefits reinstated on the same terms as prior to taking the leave without any qualifying period.

Failure to Make Timely Health Insurance Premium Payments

If an employee fails to pay health insurance premiums within 30 days of invoice date, the employee's health insurance coverage and any family coverage, if applicable, will be terminated retroactively to the date that the premium was due. Upon the employee's return from FMLA leave all health insurance coverage will be reinstated on the same terms as prior to taking the leave without any qualifying period.

Employee Status After Leave

An employee who takes a leave under this policy will be returned to the same or an equivalent position with the same benefits and terms of employment.

Certification of the Serious Health Condition

AREF may ask that the employee provide certification of the serious health condition to the AREF HR Manager. Certification must be provided by a qualified, licensed physician, as determined by the state of Georgia. Failure to provide certification may result in a denial of the leave.

Certification of the serious health condition shall include: the date when the condition began, its expected duration, diagnosis, and a brief statement of treatment. For the employee's own medical condition, the certification must also include a statement that the employee is unable to perform work of any kind or a statement that the employee is unable to perform the essential functions of the employee's position. For a seriously ill family member, the certification must include a statement that the patient requires assistance and that the employee's presence would be beneficial or desirable.

AREF, at its own expense, has the right to ask for a second opinion. If it becomes necessary to resolve a conflict between the original and the second opinion, AREF, at its own expense, may require the opinion of a third doctor. This third opinion will be considered final.

Return to Work Intent

AREF may require an employee on FMLA leave to periodically report his/her status and the intention of the employee to return to work, and may also require recertification of the medical condition. An employee taking leave due to the employee's own serious health condition is required to obtain certification that the employee is able to resume work prior to the return from any FMLA leave. Employees who return to work from a family leave of absence within or on the business day following the expiration of the 12 weeks are entitled to return to their job or an equivalent position without loss of benefits or pay.

Procedure for Requesting FMLA Leave

Except where leave is not foreseeable, all employees requesting leave under this policy must submit the request in writing to the AREF HR Manager 30 days prior to the commencement of leave. The dates of leave must be included in the notice.

If it is not possible to give 30 days notice, the employee must give as much notice as is feasible.

An employee undergoing planned medical treatment is required to make a reasonable effort to schedule the treatment to minimize disruptions to Foundation operations. If an employee fails to provide 30 days notice for foreseeable leave with no reasonable excuse for the delay, the leave request may be denied until at least 30 days from the date AREF receives notice.

FMLA leave may be taken intermittently under some circumstances. This will be determined on a case-by-case basis, relative to the employee's normal workweek. This must be arranged with the immediate supervisor and AREF Human Resources.

AREF will not retaliate against any employee for requesting Family Medical Leave regardless of whether or not the leave is granted.

This policy is administered in accordance with the Family & Medical Leave Act, the regulations interpreting it and any applicable state law.

Any questions regarding FMLA leave eligibility and benefits should be directed to Human Resources.

AREF Benefits

403(b) Salary Reduction Plan

As a benefit to our employees, the Foundation has set up a 403(b)(7) Salary Reduction Plan. Each employee interested may choose to have pre-income tax contributions of up to the annually withheld and invested tax deferred. Any investment questions can be addressed to the CBIZ Representative. (Specific contact information may be obtained through AREF Human Resources.)

All full and part-time employees that are United States citizens or Permanent Residents are eligible for the AREF 403(b) plan. This plan is funded both by your pretax contributions and AREF's contributions.

Matching funds will be made by AREF after 1 year of employment to participating employees, even if automatically enrolled in the plan. The match is \$1 (employee) for \$1 (AREF) for the first 3% of contribution and \$1 (employee) for \$0.50 (AREF) for the next 2% contribution. The maximum match of 4% will be made for employees contributing 5% or more.

Vesting refers to a participant's right to receive a present or future retirement benefit. All plan participants are immediately vested in both the employee and employer contributions to the 403(b) plan.

You may elect to contribute or you may opt-out of the plan.

- To contribute, you must complete an enrollment form and submit the original document to AREF Human Resources.
- To opt out of the plan you must complete an opt-out form and submit the original document to AREF Human Resources.
- If you do nothing, the automatic 1% contribution election will apply each pay period until you change your election.

If you do not elect to contribute to or if you opt-out of the plan, you will be automatically enrolled 60 days after your date of employment. If you make an election to contribute to or opt-out of the plan, this automatic enrollment feature will not change your election.

The Plan's default investment is the Target Maturity Fund that corresponds to your estimated date of retirement. The Target Maturity Funds invest in a number of funds to provide an overall investment mix that is generally considered appropriate for investors at the corresponding stage of retirement planning. The Target Maturity Fund's strategy for creating the right mix of underlying investments (*e.g.*, equity/ stocks, fixed-income/ bonds, and short-term mutual funds/ cash equivalents, etc.) is based on the number of years expected to reach the fund's target retirement date. Each investment mix will change over time to become more conservative by gradually reducing the percentage of equity funds and increasing the percentage of fixed-income and short-term funds.

Participants have the right to request distribution within 90 days following the date the first automatic contribution was made. After which time, all employee contributions made within the participation timeline will be refunded to the employee. Employer contributions are forfeited.

Once you are in the plan for more than 90 days, you may not withdraw funds from your plan account until you separate from service or unless otherwise legally able to do so in accordance with the plan summary document.

The amounts in your plan account are invested with Nationwide, which offers a diverse set of investment options. Log on to www.nationwide.com for more information on the Plan Provider and the available investment options.

You have the right to change the investment of your plan account at any time. You may obtain a copy of the prospectus or information statement for each investment option by logging on to www.nationwide.com.

Enrollment Procedures:

- Contact AREF Human Resources to obtain an enrollment package.
- Contact CBIZ to discuss investment options.
- Return enrollment application, asset allocation form and beneficiary designation form to AREF Human Resources.

Health, Dental and Vision Insurance

Each employee working 30 hours or more a week is eligible for health care that protects the employee against the costs of illness, accidents and hospitalization. The employee, at his/her own expense, can enroll his/her family if he/she chooses to participate, with a pre-tax deduction from each paycheck.

Each employee, on a regularly scheduled tour of duty, working between 20 and 29 hours a week, who wishes to participate, may elect to do so, but the cost (pre-tax) to the employee will be prorated to time worked (e.g. 20 hours/week is 50% of cost, 24 hrs/wk is 40% of cost).

Flexible Spending Accounts & Supplemental Insurance

The Foundation also offers Flexible Spending Account (FSA), Dependent Care Account (DCAP) and supplemental insurance (Accident, Cancer Indemnity, and Short-Term Disability). All regular full-time and part-time employees are eligible to participate after 6 months of employment.

Life Insurance

Each employee working 20 hours or more a week is eligible to participate in the Life and Accidental Death and Dismemberment Insurance program. The Foundation pays the premium for \$25,000.00 of insurance.

Those eligible for life insurance may also elect supplemental coverage for themselves, spouse and children. The supplemental coverage is portable.

Transportation Benefit Plan

AREF will provide a tax-free subsidy designed to encourage employees to use mass transportation for their daily commute to and/or from their place of work by methods other than single occupancy vehicles. The program is available to all AREF employees.

In accordance with IRS regulations, AREF will process reimbursement for transit passes (MARTA) up to the amount equivalent to a 30-day pass and vanpools* up to the current maximum annual limit. Indirect costs, such as gas, mileage, parking, or an employee's personal or leased vehicle, cannot be included as part of the cost qualifying for the transit benefit.

Employees must use transportation benefits for their daily commute to and/or from work via public mass transportation or vanpool. Only the transit portion of an employee's commuting cost is subsidized. The employee is responsible for any subsequent transit cost over the maximum authorized subsidy. Over-estimating transit costs, giving or selling transit benefits to others is prohibited.

Employees who misuse transportation subsidies will be subject to appropriate administrative action including discipline and disqualification for future transportation benefits. AREF retains the right to disqualify employees who have been determined to have misused transit benefits. Instances or possibilities of fraud will be investigated.

Participating in this program will not alter the amount you can defer to the AREF 403 (b) plan or any other pre-tax program.

Enrollment Procedures:

To receive reimbursement, AREF employees must complete the Transportation Benefit Plan Enrollment Form and submit the document to AREF Human Resources. Reimbursement applies only to expenses incurred following enrollment. Employees are required to provide (an) original receipt(s) as proof of qualified transportation expenditures to reimbursement to be processed. Faxes may be submitted in advance; however, funds will not be released until the original is received by AREF Human Resources.

AREF Human Resources will serve as the primary point of contact for the Transportation Benefit Plan.

* A qualified vanpool is defined as a commercially-owned highway vehicle with seating capacity for at least six adults excluding the driver. The vehicle may be owned and operated either by public transit authorities or by a person in the business of transporting persons for compensation or hire.

Conflict of Interest

As part of the performance of official functions, each AREF employee is subject to Federal Conflicts of Interest. Each of the above persons shall sign a "Standards of Ethical Conduct and Related Responsibilities of Employees" at the beginning of their work with the Foundation. Copies of all signed forms will be kept in the Foundation offices. It is recognized that at least two of the Directors are not Federal employees and that their acknowledgment relates directly to their duties as Directors of the Corporation.

Conflict of Interest Policy

I. Application of Policy

This policy is intended to supplement, but not replace, federal and state laws governing conflicts of interest applicable to nonprofit corporations (NPC). It applies to Board members and staff with significant decision-making authority. Persons covered under this policy, as well as their relatives and associates, are hereinafter referred to as "interested parties".

II. Conflict of Interest

A conflict of interest may exist when the interests or concerns of an interested party may be seen as competing with the interests or concerns of AREF. There are a variety of situations that raise conflict of interest concerns including, but not limited to, the following:

A. Financial Interests - A conflict may exist where an interested party directly or indirectly benefits or profits as a result of a decision, policy or transaction made by AREF. Examples include situations where:

1. AREF contracts to purchase or lease goods, services, or properties from an interested party.
2. AREF offers employment to an interested party, other than a person who is already employed by AREF.
3. An interested party is provided with a gift, gratuity, or favor of a substantial nature from a person or entity that does business or seeks to do business with AREF.
4. An interested party is gratuitously provided use of the facilities, property, or services of AREF.
5. AREF adopts a policy that financially benefits an interested party.

A financial interest is not necessarily a conflict of interest. A financial conflict of interest exists only when the Board decides a person with a financial interest has a conflict of interest.

B. Other Interests - A conflict also may exist where an interested party obtains a non-financial benefit or advantage that he/she would not have obtained absent his/her relationship with AREF. Examples include where:

1. An interested party seeks to obtain preferential treatment by AREF or recognition for himself/herself or another interested party.
2. An interested party seeks to make use of confidential information obtained from AREF for his/her own benefit (not necessarily financial) or for the benefit of another interested party.

3. An interested party seeks to take advantage of an opportunity or enables another interested party or other organization to take advantage of an opportunity that he/she has reason to believe would be of interest to AREF.
4. AREF adopts a policy that provides a significant non-financial benefit to an interested party.

A conflict of interest exists only when the Board of Directors decides there is a conflict.

III. Disclosure of Potential Conflicts of Interest

An interested party is under a continuing obligation to disclose any potential conflict of interest as soon as it is known or reasonably should be known.

An interested party shall complete the Questionnaire attached as Appendix A to fully and completely disclose the material facts about any potential conflicts of interest. The disclosure statement and Affirmation of Compliance (Appendix B) shall be submitted upon his/her association with AREF, and shall be reviewed annually thereafter. An additional disclosure statement shall be filed whenever a potential conflict arises.

Disclosure statements will be submitted as follows. For Board members, the disclosure statements shall be provided to the Chair of the Board. The Chair's disclosure statement shall be provided to the Secretary of the Board or its equivalent. Copies shall also be provided to the Executive Director of AREF.

In the case of staff with significant decision-making authority, the disclosure statements shall be provided to the Executive Director of AREF. In the case of the Executive Director, the disclosure statement shall be provided to the Chair of the Board.

In all cases, the recipient is the designated reviewing official responsible for bringing potential conflicts to the attention of the appropriate authorities. The Secretary of the Board of Directors shall file copies of all disclosure statements with the official corporate records of AREF.

IV. Procedures for Review of Potential Conflicts

Whenever there is reason to believe that a potential conflict of interest exists between AREF and a Board member or the Executive Director, the Board of Directors shall determine the appropriate response. This shall include, but not necessarily be limited to, invoking the procedures described below with respect to a specific proposed action, policy or transaction. The designated reviewing official has a responsibility to bring a potential conflict of interest to the attention of the Board promptly for action at the next regular meeting of the Board or during a special meeting called specifically to review the potential conflict of interest.

Where the potential conflict of interest involves an employee of AREF other than the Executive Director, the Executive Director shall be responsible for reviewing the matter and may take appropriate action as necessary to protect the interests of AREF. The Executive Director shall report to the Chair the results of any review and the action taken. The Chair shall determine whether any further Board review or action is required.

V. Procedures for Addressing Conflicts of Interest

Where a potential conflict exists between the interests of AREF and an interested party with respect to a specific proposed action, policy, or transaction, the Board of Directors shall consider the matter during a meeting of the Board. AREF shall refrain from acting until such time as the disinterested members of the Board of Directors of AREF have approved the proposed action, policy, or transaction. The following procedures shall apply:

1. An interested party who has a potential conflict of interest with respect to a proposed action, policy, or transaction of the corporation shall not participate in any way in, or be present during, the deliberations and decision-making vote of AREF with respect to such action, policy, or transaction. However, the interested party shall have an opportunity to provide factual information about the proposed conflict and/or action, policy, or transaction. Also, the Board may request that the interested party be available to answer questions.
2. The disinterested members of the Board of Directors may approve the proposed action, policy, or transaction upon finding that it is in the best interests of AREF. The Board shall consider whether the terms of the proposed action, policy, or transaction are fair and reasonable to AREF and whether it would be possible, with reasonable effort, to find a more advantageous arrangement with a party or entity that is not an interested party.
3. Approval by the disinterested members of the Board of Directors shall be by vote of a majority of directors in attendance at a meeting at which a quorum is present. An interested party shall not be counted for purposes of determining whether a quorum is present, or for purposes of determining what constitutes a majority vote of directors in attendance.
4. The minutes of the meeting shall reflect that the conflict disclosure was made to the Board, the vote taken and, where applicable, the abstention from voting and participation by the interested party. Whenever possible, the minutes should frame the decision of the Board in such a way that it provides guidance for consideration of future conflict of interest situations.

VI. Violations of Conflict of Interest Policy

If the Board of Directors has reason to believe that an interested party has failed to disclose a potential conflict of interest, it shall inform the person of the basis for such belief and allow the person an opportunity to explain the alleged failure to disclose.

If the Board decides that the interested party has in fact failed to disclose a possible conflict of interest, the Board shall take such disciplinary and corrective action, as the Board shall determine.

Appendix B

AREF Conflict of Interest Affirmation of Compliance

I have received and carefully read the Conflict of Interest Policy for Board members and staff with significant decision making authority of AREF and have considered not only the literal expression of the policy, but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy. I further understand that AREF is a nonprofit organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes without personal inurement (other than by salary) by Board members or staff.

Except as otherwise indicated in the Disclosure Questionnaire and attachments below, I hereby state that I do not have any conflict of interest, financial or otherwise that may be seen as competing with the interests of AREF, nor does any relative or associate have such a potential conflict of interest. Nor shall relative, any associate or I benefit from any action, policy, or transaction made by AREF in a manner that has not been previously disclosed.

If any situation should arise in the future that I think may involve me in a conflict of interest, I will promptly and fully disclose in writing the circumstances to the Chair of the Board of Directors of AREF or to the Executive Director, as applicable.

I further certify that the information set forth in the Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information and belief.

Name (Please print)

Signature

Date

Annual Renewal and Reaffirmation

Signature

Date

Signature

Date

Signature

Date

Honoraria Policies

Receipt of Honoraria

AREF may receive unrestricted donations or restricted donations to support a certain investigator or research program. AREF may not accept honoraria provided to an investigator as payment for participation in an activity.

Payment of Honoraria

AREF will pay honoraria as requested to support a research or education activity. The following criteria must be met:

1. The employee is not a federal employee; or
2. The employee is a federal employee but can document that he/she was on annual leave and not speaking in relation to their VA expertise.

Travel / Conference Policies and Procedures

Foundation funds may be used to support domestic or foreign travel expenses to bona fide scientific meetings or for other research and/or educational conferences, seminars, etc. Travel charged to a research account must be limited to purposes that relate to that project account's research activity.

Travel for educational activities not related to research must support the training and education mission of the VA.

Forms are to be completed/submitted a minimum of 4 weeks prior to travel.

A. Request for Travel Funds: is to be used to reserve funds in the project account. Current per diem travel rates can be found at:

http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIC

Administrative Absence:

For Foundation employees:

You are responsible for requesting administrative absence (AA) leave in the Foundation's time and attendance system hosted by ADI Time. Enter travel information in COMMENTS function of the timecard. This confirms you are on official work detail for insurance purposes.

For VA employees:

All Foundation supported travel for VA employees must be pre-approved in accordance with the appropriate policies of the Veterans' Health Administration (a request for authorized absence). This approval allows VA salaried employees to travel on Authorized Leave.

You are responsible for completing VA Authorized Absence Request Form 0893 if you plan to use "Authorized Absence" to attend any meeting.

Attach a copy of your travel orders to the Foundation Travel Request form if you are receiving government travel orders OR a printout of Approved Leave (VISTA) if you are not receiving government travel orders.

The following must be attached to the Request for Travel Funds form:

1. a copy of program material (i.e. program agenda, syllabus, etc.) or meeting documents (i.e. email correspondence, invitation, etc.)
2. a copy of the abstract/paper, which acknowledges the VA and/or Foundation, and the acceptance letter if making a presentation

B. Registration/Conference Fees: For the Foundation to pay registration fees directly, check the "yes" box by Registration" on the Request for Travel form. You must include a completed registration form and submit the **entire travel packet** at least two (2) weeks prior to any registration deadline with the deadline date noted on the request form.

C. Airline Reservations: If you would like the Foundation to make the airline reservations directly, please submit the preferred itinerary must be submitted along with the acceptable time ranges for each direction of travel. AREF will try to accommodate your preferences.

NOTE: Persons traveling on Foundation funds may not use government rate airfares. All Foundation paid airfare will be purchased at the basic coach rate. If you make changes to your ticket and there is a fee associated with this change, you and/or your project will be charged for the change(s). Generally, the cost of air travel is reduced with a Saturday overnight stay. If you can document that the cost for the hotel/per diem for the extra day is equal to or less than the difference in air travel with the Saturday overnight stay, you may be approved to take advantage of this option.

D. **Cash Advances:** will be granted in very rare instances based on need, generally to cover the ME&I (Meals and Incidentals) per diem. If you request an advance that exceeds the cumulative per diem, must also attach a hardship justification.

E. **Following return from travel:** ALL travelers must complete and submit a Travel Justification/Expense Reimbursement form with **original receipts** attached for all items (including those prepaid by the Foundation). Travel reimbursement packets should be submitted to AREF no later than two (2) weeks after the travel has been completed.

F. **Reimbursements** take about two (2) weeks to process once received by the AREF office.

G. **International Travel:** All international travel should be reported to the foundation as soon as possible.

INFORMATION/REQUIREMENTS SPECIFIC TO EMPLOYEES WORKING AT CDC

1. All expenditure requests must relate to a specific research project which has been approved by the VA Research & Development (R&D) Committee, not research in general.
2. The VA Science Information Office assigns a project number after all approvals, including the appropriate IRB approvals, have been secured. These numbers will now be required in your requests along with the AREF assigned project number (not IAA number).
3. A written justification that addresses the reason for the travel, including the benefit or impact to the project for all travel, both Domestic and International, is required. If Human Subjects contact or data collection is involved, a copy of the IRB approval must be included with the request.
4. International travel must have CDC approval by the same individuals that approve travel for CDC employees. These individuals should sign, including position title, the justification to be submitted along with the PI's signature.
5. Travel requests must be submitted at least three (3) weeks in advance if no registration or airline reservations are to be completed by the AREF office. If registration is requested, the request must be submitted at least two (2) weeks before the early registration deadline.
6. If self-registering, AREF employees must include AREF in their Company/Affiliation along with CDC.
7. If an abstract based on the findings of the project has been accepted for presentation at a conference, a copy of the abstract must be submitted with the request.
8. The VA or Foundation must be acknowledged on the abstract, the poster and/or during the presentation.
9. Expenditures made before a request has received approval by the appropriate AREF official, may not be reimbursed if the travel request is not approved.

INFORMATION SPECIFIC TO NON-EXEMPT AREF EMPLOYEES

1. **OVERNIGHT TRAVEL** - In general, whether travel time counts as hours worked when an employee travels overnight, depends on whether the travel occurs within the employee's normal work schedule. Travel time that occurs within the employee's normal work schedule is compensable.

COMPENSABLE

- Any portion of authorized travel that occurs within an employee's normal work schedule counts as hours worked. Travel on non-work days (like weekends) also counts as hours worked if it occurs within the employee's normal work schedule.
- If an employee is required to attend meals, social events, etc., that time is counted as hours worked.
- Time spent waiting at the airport counts as hours worked if it occurs within normal work hours.
- Any work while traveling, which an employee is required to perform, is counted as hours worked (e.g., answering e-mails, taking business related phone calls.)

NON-COMPENSABLE

- Regular meal periods do not count as hours worked.
- Riding as a passenger outside of normal work hours, via airplane, train, boat, bus or automobile does not count as hours worked. In other words, the act of riding as a passenger is not considered work.
- Time spent sleeping does not count as hours worked.
- Time spent waiting at the airport outside of normal work hours does not count as hours worked.
- Travel between home and work or between hotel and worksite is considered normal commuting time and does not count as hours worked.

The US Department of Labor does not treat any time spent in travel away from home which is outside regular working hours if the employee is a passenger on an airplane, train, boat, bus or in an automobile as compensable work time.

Under the Fair Labor Standards Act, AREF is not prohibited from arranging the employee's travel schedule outside normal working time. AREF retains to the right to approve, modify or disapprove non-exempt travel requests.

Cost Reimbursement to VA Medical Center

The purpose of this policy is to ensure that the VA Medical Center is properly reimbursed at an appropriate rate for costs incurred in the performance of a research study that is considered above and beyond normal patient care activities.

Both the VA Research and Development Manual and VA Headquarters have mandated that approved research and development projects that place an undue burden on Clinical Care activities must reimburse the Medical Care Appropriation at an appropriate rate. In the past, VA has not been able to properly cost account services; therefore reimbursement was unclear. In an effort to comply, the tortuously, liable rates of the MCCR were used to reimburse Clinical Care for services rendered above and beyond normal patient care activities. In 1997, with the implementation of DSS, VAMC Atlanta began implementing a cost-based approach that enabled research to request costs based on CPT codes. Beginning in 2002, the VA will provide AREF with reimbursement rates to the VA from the Foundation and will generate a bill through the Corporate Business Office (CBO).

Prior to the initiation of a study, a proper budget must be negotiated with the sponsor. The CBO will utilize the billing system to generate invoices for the appropriate procedures.

Effective immediately, researchers must involve AREF when assessing and developing budgets for Clinical Care projects that are administered through the Atlanta Research and Education Foundation.

As you initiate negotiations with sponsors, please provide the Research Foundation Office with a proposed budget itemized with "above and beyond" patient care activities, as listed in the clinical impact form, so that we can negotiate with the CBO regarding the cost of these procedures. This in no way should hamper contract negotiations with the sponsor and should properly reimburse the Medical Care Appropriation for services rendered.