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**NEWS RELEASE**

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FOR RELEASE

March 4, 2020

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Auditor of State Rob Sand today released a report on a special investigation of the University of Iowa (University), Department of Psychiatry (Department), for the period January 1, 2011 through August 31, 2019. The special investigation was requested by University officials because a member of the Department, Dr. Scott Stuart, failed to disclose his ownership interest in Interpersonal Psychotherapy Institute, LLC (IPT Institute) in compliance with the University's Conflicts of Interest and Commitment policy. Dr. Stuart was employed by the University from July 1993 until his retirement effective August 31, 2019. While at the University, Dr. Stuart's primary activities included clinical duties and research regarding interpersonal psychology and perinatal psychiatry.

Because Dr. Stuart's involvement with IPT Institute was not disclosed to University officials prior to 2018, it was possible his time during that period was spent on IPT Institute operations rather than fulfilling his obligations to the University. As a result, it was necessary to interview University officials, review certain documents obtained from the University, and review information obtained from Dr. Stuart to identify times he was not fulfilling his University obligations for which he did not properly report the leave time.

Sand reported Dr. Stuart did not properly report 1,024 hours of leave for instances when he spent time on efforts other than his University obligations while traveling. The 1,024 hours of unreported leave were identified with the assistance of Dr. Stuart and included vacation and time spent on IPT Institute operations. It was not possible to determine if Dr. Stuart limited the amount of unreported leave time he disclosed. In addition, the information he provided only included instances when he was traveling and did not include any time he may have spent on efforts other than his University obligations while in Iowa City or not traveling for an extended period.

Sand also reported, because adequate documentation was not available, it was not possible to determine if Dr. Stuart disclosed all instances for which he should have reported additional leave because he was not performing his University obligations, regardless of whether he was traveling

or not. As a result, the 1,024 hours of unreported leave identified using the information provided by Dr. Stuart and documentation available from the University may not be complete and additional leave time may have remained unreported.

In addition, Sand reported the University incurred \$7,491.90 of additional payroll costs for 65.6 hours of unreported leave paid to Dr. Stuart upon his retirement. The remaining unreported hours were not paid by the University because Dr. Stuart was able to accrue enough additional vacation time to offset them. However, if additional instances of unrecorded leave time had been identified, additional excess payroll costs paid by the University also would have been identified.

Sand also reported Dr. Stuart filed a certificate of organization document with the Iowa Secretary of State on April 25, 2011 for the creation of IPT Institute. In addition, applications Dr. Stuart submitted to the National Institutes of Health (NIH) in 2011 and 2016 reported IPT Institute was founded in 2009 by Dr. Stuart and other interpersonal psychotherapy experts. However, Dr. Stuart did not disclose his relationship with IPT Institute to University officials in accordance with the University's Conflicts of Interest and Commitment policy until 2018. University officials reported because they were not aware of Dr. Stuart's involvement with IPT Institute until late 2017 or early 2018, they did have the opportunity to assess how the relationship affected his commitment (time allocation) to the University and potential conflicts of interest with his research.

After learning of his role with IPT Institute, University officials reduced Dr. Stuart's appointment with the University and created management plans to ensure Dr. Stuart's University obligations were not adversely affected. In addition, University officials requested NIH officials terminate Dr. Stuart's grants effective immediately in June 2019 as a result of determining his financial conflict of interest could not be managed based on their evaluation in accordance with institutional policies and procedures.

The report includes a recommendation University official be observant for indications of potential conflicts of interest or commitment and respond in a timely manner to any indications identified. The report also includes a recommendation University officials ensure sufficient procedures are in place to verify all leave time is properly reported.

Copies of the report have been filed with the University's Department of Public Safety, the Board of Regents' Office of Internal Audit, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

**REPORT ON SPECIAL INVESTIGATION OF THE  
UNIVERSITY OF IOWA  
DEPARTMENT OF PSYCHIATRY  
  
FOR THE PERIOD  
JANUARY 1, 2011 THROUGH AUGUST 31, 2019**

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Auditor of State's Report

To the Members of the Board of Regents,  
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of State University of Iowa (University) officials, we conducted a special investigation of the University of Iowa, Department of Psychiatry (Department). Based on a review of relevant information and discussions with University and Department personnel and officials, we performed the following procedures for the period January 1, 2011 through August 31, 2019.

1. Reviewed information gathered by University officials and Department staff to obtain an understanding of concerns regarding an entity established by Dr. Scott Stuart, a Department faculty member.
2. Obtained an understanding of University policies and procedures related to the use of University procurement cards (Pcards), travel reimbursements, and honorarium policies.
3. Interviewed University and Department personnel to obtain an understanding of how Dr. Stuart carried out his job duties.
4. Interviewed Dr. Stuart to obtain an understanding of his responsibilities in the Department and his relationship with Interpersonal Psychotherapy Institute, LLC.
5. Obtained and examined copies of Conflicts of Interest and Commitment Disclosure forms and other documents related to Dr. Stuart's employment by the University to determine if he was allowed to retain compensation received from various activities and if he reported all potential conflicts of interest, including, but not limited to, Interpersonal Psychotherapy Institute, LLC.
6. Obtained an understanding of University policies and procedures to determine if registration fees collected for conferences and/or seminars sponsored by Dr. Stuart or his affiliated organizations should have been deposited with the University.
7. Obtained and examined charges to Dr. Stuart's University Pcard and related supporting documentation to determine the propriety of selected charges.
8. Obtained and examined all payments from the University to Dr. Stuart to identify any additional compensation, such as bonuses, travel reimbursements, vacation payouts, and reimbursements, to determine the propriety of the payments.
9. Obtained and examined vacation balances for Dr. Stuart to determine if vacation reported as used was reasonable based on Dr. Stuart's travel.
10. Obtained and examined information from Dr. Stuart to determine if time away from the University was properly reported.
11. Obtained and examined federal grants awarded to the University for which Dr. Stuart was listed as the Principal Investigator to identify any limitations on travel or other spending related to federal funds received for the federal projects.

12. Reviewed emails recovered from Dr. Stuart's University email account to identify conferences he attended and any payments he received related to conferences and seminars.
13. Obtained and reviewed bank statements for accounts held by Dr. Stuart, including an account for Interpersonal Psychotherapy Institute, to determine the source of certain deposits and the disposition of funds from the accounts.

The procedures identified Dr. Stuart did not properly report 1,024 hours of leave for instances when he spent time on efforts other than his University obligations while traveling. The 1,024 hours of unreported leave, which were used for vacation and IPT Institute operations, were identified with the assistance of Dr. Stuart. We were unable to determine if Dr. Stuart limited the amount of unreported leave time he disclosed. In addition, the information he provided only included instances when he was traveling and did not include any time he may have spent on efforts other than his University obligations while in Iowa City or not traveling for an extended period.

Because adequate documentation was not available, we cannot determine if Dr. Stuart disclosed all instances during which he spent time on efforts other than his University obligations for which he should have reported additional leave, whether or not he was traveling. As a result, the 1,024 hours of unreported leave identified using the information provided by Dr. Stuart and documentation available from the University may not be complete and additional leave time may have remained unreported.

The University incurred \$7,491.90 of additional payroll costs for 65.6 hours of the unreported leave paid to Dr. Stuart upon his retirement. The remaining unreported hours were not paid by the University because Dr. Stuart was able to accrue enough additional vacation time to offset them. However, if additional instances of unrecorded leave time had been identified, additional excess payroll costs paid by the University also would have been identified.

The procedures also identified concerns with University policies and procedures related to conflicts of interest and commitment. The detailed findings and recommendations are presented in the Investigative Summary of this report and **Exhibits A and B**.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed a review of the entire Department of Psychiatry, other matters might have come to our attention which would have been reported to you.

Copies of this report have been filed with the University's Department of Public Safety, the Board of Regents' Office of Internal Audit, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of University of Iowa during the course of our investigation.



Rob Sand  
Auditor of State

February 17, 2020

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Investigative Summary

**Background Information**

The University of Iowa Health Care (UIHC) is a comprehensive academic medical and regional referral center comprised of the University of Iowa Hospitals and Clinics, Carver College of Medicine, and University of Iowa Physicians (sometimes referred to as the “faculty practice plan” or “faculty private practice plan”). UIHC is part of the State University of Iowa (University), which is owned and operated by the State of Iowa and under the supervision of the Board of Regents.

Strategic and fiscal leadership is provided by a senior management team which includes University Hospitals and Clinics, Carver College of Medicine, and University Physicians leaders and is led by the Vice President of Medical Affairs. Day-to-day operational decisions are made by the senior leaders for their areas of responsibility. In addition, some previously separate functions of the College and Hospital are now integrated and provide service and support for the entire organization. These include information technology, finance, human resources, legal, marketing and communications, and strategic planning and business development.

UIHC provides the resources necessary for staff to carry out their job responsibilities. University physicians are covered for purposes of professional liability insurance by Chapter 669, “State Tort Claims”, of the *Code of Iowa* and a 28E Agreement with the State of Iowa. Physicians are required to maintain their own separate professional liability insurance or other forms of necessary insurance for any pre-approved services a physician provides which are not a part of their responsibilities to UIHC.

The Department of Psychiatry (Department) is one of the many departments operated by UIHC and is located in the Pappajohn Pavilion on the University’s campus. According to the UIHC website, the Department “is renowned for its expertise in caring for individuals suffering from major mental illness.” The website also states, “our multidisciplinary team includes psychiatrists, psychologists, nurses, occupational and recreational therapists, and social workers who are dedicated to helping patients reach their potential and lead happy, productive lives.” The UIHC website also notes, the Department includes more than 80 faculty members. In addition, the UIHC website states “the department is ranked #19 in National Institutes of Health research funding, has over 65 research initiatives in progress, and publishes over 150 scientific papers annually.”

Dr. Scott Stuart was hired as a faculty member in July 1993 and became a full professor in July 2004. Dr. Stuart retired effective August 31, 2019 and is a professor emeritus. While at the University, Dr. Stuart’s primary activities were related to research in the areas of interpersonal psychology and perinatal psychiatry. He also performed clinical duties.

At the University, Dr. Stuart’s primary focus was on postpartum depression which was an interest he researched. As part of his research for the University, Dr. Stuart attended various meetings, presented at seminars and conferences, and collaborated with other professors in the United States and abroad. Dr. Stuart routinely attended conferences in Australia and Europe. He also routinely visited California and Nevada. According to Dr. Stuart, the basis of his research was to study different methods used to treat depression.

Dr. Stuart filed a certificate of organization document with the Iowa Secretary of State on April 25, 2011 for the creation of Interpersonal Psychotherapy Institute, LLC. (IPT Institute). According to documentation obtained from University officials, “Interpersonal Psychotherapy Institute was formed to promote Interpersonal Psychotherapy (IPT) and develop standards for training and certification.” The document also states, “It is our intent to create a corporation for this academic

organization aimed at promoting dissemination and use for IPT and certification of clinicians who are appropriately trained in IPT. Planned activities include development of web-based educational materials for IPT therapists.” IPT Institute provides training in several methods of treating depression.

As a professor, Dr. Stuart was to complete a Conflicts of Interest and Commitment form on an annual basis. According to University and Department officials, Dr. Stuart did not disclose he owned any businesses or had any conflicts of interest or commitment involving IPT Institute until May 4, 2018. However, University officials expressed concerns in early 2018 regarding how Dr. Stuart spent his time.

On April 10, 2018, members of the University’s Internal Audit staff were notified of irregularities in Dr. Stuart’s activities. According to an Internal Audit member, Dr. Stuart had established a separate entity, IPT Institute, which was not disclosed on his Conflicts of Interest and Commitment form. According to the IPT Institute’s website, several training events sponsored by IPT Institute were scheduled to be held and the registration for these events was \$500.00 per session. University officials were also concerned Dr. Stuart may have used his University-issued procurement card (Pcard) to pay for expenses related to his personal business because his University research frequently was conducted at locations where he or IPT Institute provided training.

As previously stated, Dr. Stuart retired from the University effective August 31, 2019. A copy of Dr. Stuart’s retirement letter is included in **Appendix 1**. Dr. Stuart has continued a relationship with the University as a Professor Emeritus.

Subsequent to their review, officials of the University’s Internal Audit requested the Office of Auditor of State review the concerns identified. As a result, we performed the procedures detailed in the Auditor of State’s report for the period January 1, 2011 through August 31, 2019.

### **Detailed Findings**

The procedures identified Dr. Stuart did not properly report 1,024 hours of leave for instances when he spent time on efforts other than his University obligations while traveling. The 1,024 hours of unreported leave, which were used for vacation and IPT Institute operations, were identified with the assistance of Dr. Stuart. We were unable to determine if Dr. Stuart limited the amount of unreported leave time he disclosed. In addition, the information he provided only included instances when he was traveling and did not include any time he may have spent on efforts other than his University obligations while in Iowa City or not traveling for an extended period.

Because adequate documentation was not available, we cannot determine if Dr. Stuart disclosed all instances during which he spent time on efforts other than his University obligations for which he should have reported additional leave, whether or not he was traveling. As a result, the 1,024 hours of unreported leave identified using the information provided by Dr. Stuart and documentation available from the University may not be complete and additional leave time may have remained unreported.

The University incurred \$7,491.90 of additional payroll costs for 65.6 hours of the unreported leave paid to Dr. Stuart upon his retirement. The remaining unreported hours were not paid by the University because Dr. Stuart was able to accrue enough additional vacation time to offset them. However, if additional instances of unrecorded leave time had been identified, additional excess payroll costs paid by the University also would have been identified.

The procedures also identified concerns with University policies and procedures related to conflicts of interest and commitment. During our investigation, we interviewed Dr. Stuart on two occasions. Information he provided during the interviews is included in the following sections of the report. A detailed explanation of each finding follows.



## **ADMINISTRATIVE POLICIES AND PROCEDURES**

In order to determine if purchases made with the University Pcard assigned to Dr. Stuart were necessary and reasonable and if any registration fees were improperly deposited, it was necessary to obtain an understanding of certain policies and procedures established by the University. It was also necessary to understand restrictions placed on any professional and non-professional services provided by University faculty/professors outside their employment by the University and what role, if any, they are allowed to have in product development.

The Department follows established University policies and procedures for its daily administrative operations. The following policies and definitions used throughout the report.

Use of Other Resources – Section 16.4 of the Operations Manual, which addresses ethics, states, “Staff will refrain from unauthorized use of work effort or resources for non-University business.” The section also states, “Staff shall safeguard University time and property from inappropriate use, appropriation or abuse.”

Conflicts of Interest and Commitment – The University and Department Conflicts of Interest Policy requires faculty and staff members to disclose their outside activities that may unduly interfere with the time necessary to fulfill their obligations to the University. The policy requires a management plan be developed for any activity which presents a potential conflicts of commitment to ensure the staff's University obligations are not adversely affected. It also requires faculty examine the total amount of time they spend in outside activities, whether professional or non-professional, and determine whether the time devoted to these activities unduly interferes with their obligations to the University.

The University requires professors/faculty to complete an online conflicts of interest and commitment statement annually. If the employee performs a service which may be a conflict of interest or commitment which was not previously disclosed, they are required to submit an updated online disclosure form for review and approval in a timely manner rather than waiting until the next annual reporting period.

Conflict of interest is defined by Operations Manual as “situations in which UI employees have financial interests and/or have other personal considerations with a non-university entity that may compromise, or have the appearance of compromising, their professional judgment in performing their University duties (e.g., teaching, research, business decision-making).” Conflict of commitment is defined by the University's Operations Manual as “a situation in which an employee engages in an outside activity that interferes, or appears to interfere, with fulfillment of the employee's obligations to the University, even if the outside activity is valuable to the University or contributes to the employee's professional development and competence.”

All activities require advance disclosure to and authorization from the Department Executive Officer prior to initiating the activity. However, the University policy also states, “few activities which represent, or appear to represent, a conflict are actually prohibited.”

The policy also provides a list of prohibited activities. Specifically, the policy includes, “Undertaking a business or research opportunity ordinarily conducted by the University before the University has been offered the right of first refusal. A written waiver must be obtained by the employee before undertaking a business or research opportunity.” Once disclosed, the potential conflict is evaluated by University staff. There are 2 possible outcomes from the evaluation conducted in accordance with the policy:

1. no action is required beyond disclosure or
2. development of a management plan.

If University officials determine a conflict exists, a management plan is developed which sets forth the guidelines under which the individual may participate in the activity. The plan may also prohibit the individual from participating in the activity if the University does not approve.

## COMPLIANCE WITH CONFLICTS OF INTEREST AND COMMITMENT POLICY

We reviewed Dr. Stuart's Conflicts of Interest and Commitment forms and/or Conflicts of Interest certifications for calendar years 2012 through 2018. Disclosure reports prior to 2012 were not maintained by the University. **Table 1** lists the disclosure forms electronically signed by Dr Stuart and any disclosures related to a conflict.

**Table 1**

<b>Date of Disclosure</b>	<b>Disclosure</b>	<b>Date Relationship Began</b>	<b>Expected Compensation</b>
02/04/13	International Society of Interpersonal Psychotherapy	Not disclosed	\$ -
03/25/14	<i>None</i>	NA	-
02/02/15	<i>None</i>	NA	-
02/11/16	<i>None</i>	NA	-
02/07/17	<i>None</i>	NA	-
05/04/18	IPT Institute	April 2011	20,000.00
04/29/19	IPT Institute	April 2011	30,000.00

As illustrated by the **Table**, Dr. Stuart disclosed his relationship with the International Society of Interpersonal Psychotherapy (ISIPT) in 2013 but did not include the organization in subsequent Conflicts of Interest and Commitment forms. As previously stated, Dr. Stuart did not include his involvement with IPT Institute on his annual disclosure form until May 4, 2018 even though he filed a certificate of organization document for the entity with the Iowa Secretary of State on April 25, 2011. The disclosures and lack of disclosures are discussed in the following paragraphs.

### **International Society of Interpersonal Psychotherapy**

In 2002, the International Society for Interpersonal Psychotherapy (ISIPT) was formally incorporated in Australia. The organization moved from Australia to Iowa City in 2010 under Dr. Stuart's leadership. We are unable to determine when he became a member of ISIPT. ISIPT's first formal elections were held in 2015 during which the first president was elected to serve a two-year term (2015-2017). ISIPT remained headquartered in Iowa City until 2016 when it moved to Tennessee.

The University encourages professors to be active in various organizations which support their area of study and expand the visibility of the University. The University often helps pay for conference registration fees and travel costs related to attending a conference or training event sponsored by these types of organizations.

As previously stated, Conflicts of Interest and Commitment forms prior to 2012 were not available for our review. However, while it is apparent Dr. Stuart was actively involved with ISIPT from 2010 to 2015, it was only disclosed on his 2013 Conflicts of Interest and Commitment form. As a result, University officials were not informed of any potential conflict(s) between his responsibilities at the University and his duties for ISIPT.

### **Interpersonal Psychotherapy Institute, LLC**

As previously stated, Dr. Stuart filed a certificate of organization document with the Iowa Secretary of State on April 25, 2011 for the creation of Interpersonal Psychotherapy Institute, LLC. However, as illustrated by **Table 1**, Dr. Stuart did not submit a disclosure form that included his relationship

with the IPT Institute as an entity in which he had financial interest or with which he had engaged in outside professional activities until May 4, 2018.

Based on the information in his May 4, 2018 disclosure, Dr. Stuart should have disclosed his relationship with IPT Institute to the University in April 2011 or shortly thereafter. We have included a copy of Dr. Stuart's May 4, 2018 Conflicts of Interest and Commitment disclosure form in **Appendix 2**. Once University officials became aware of Dr. Stuart's relationship with IPT Institute, several actions were taken.

Reduction of Appointment and Changes in Allocations – The University prepares a “Tenured Faculty Effort Allocation” report each fiscal year for each applicable employee. The report shows the percentage of time the employee is to spend on various activities during the fiscal year. A University employee with a 100% appointment level is expected to have a baseline obligation to the University of 260 days of commitment per year. **Table 2** summarizes the allocation established by University officials for Dr. Stuart's time for fiscal years 2014 through 2019.

<b>Table 2</b>					
<b>Percent Allocation of Time/Effort#</b>					
<b>Fiscal Year</b>	<b>Research</b>	<b>Clinical</b>	<b>Academic</b>	<b>Personal Business</b>	<b>Total</b>
2014	70%	30%	-	-	100%
2015	70%	30%	-	-	100%
2016	60%	40%	-	-	100%
2017	40%	48%	12%	-	100%
2018*	40%	40%	20%	-	100%
2019^	72%	-	8%	20%	100%

# - Allocations are effective July 1 for each fiscal year.

\* - Effective February 1, 2018, University officials decreased Dr. Stuart's appointment from 100% to 70%.

^ - Effective July 1, 2018 Dr. Stuart's appointment was increased from 70% to 80%.

As illustrated by the **Table**, for fiscal years 2014 through 2016, Dr. Stuart's time was to be spent between research and clinical activities. Starting in fiscal year 2017, Dr. Stuart was allocated academic time. The University awards academic days at the beginning of each fiscal year. These days are to be used by faculty in a manner which supports their position. For example, a faculty member who works in the clinic and performs research may use their days to prepare case notes on patients, read journals related to their field, attend training, prepare training they will be providing, and prepare a lecture for class.

Documentation we reviewed and University officials we spoke with reported concerns had been raised in late 2017 and/or early 2018 regarding documentation of Dr. Stuart's time spent supervising residents performing clinical work. Concerns were also identified regarding Dr. Stuart's other supervisory responsibilities and actions. During procedures performed by University officials as a result of these concerns, Dr. Stuart's relationship with IPT Institute was identified.

While Dr. Stuart did not disclose his relationship with the IPT Institute on a disclosure form until May 4, 2018, University officials were aware of Dr. Stuart's relationship with IPT Institute earlier in 2018 which resulted in University officials changing his appointment from a 100% full time appointment to a 70% appointment effective February 1, 2018. However, the **Table** does not illustrate University officials moved Dr. Stuart from a 100% to a 70% position effective February 1, 2018. According to University officials we spoke with, a revised allocation report was not available reflecting 30% of his time was allocated for personal business; however, the proportional share of

time Dr. Stuart was to spend between duties during the remainder of fiscal year 2018 remained the same. Dr. Stuart's salary, vacation, and sick leave were also adjusted to reflect his 70% appointment. According to University officials, he was not provided any academic or clinical time after his appointment was reduced.

After Dr. Stuart disclosed his relationship to IPT Institute in May 2018 through the Conflicts of Interest and Commitment form, University officials increased Dr. Stuart from a 70% appointment to an 80% appointment effective July 1, 2018. They also adjusted his "Tenured Faculty Effort Allocation" to allocate 72% of his time to research/scholarship and 8% to administrative/professional services, including administration and outreach. This left 20% of his time for his personal business effective July 1, 2018.

Creation of Management Plans - After Dr. Stuart disclosed his interest in IPT Institute in May 2018, University officials also developed 2 management plans to address Dr. Stuart's business and his commitment to the University. A Department Management Plan was signed on June 18, 2018. A copy of the plan is included in **Appendix 3**. The plan included:

- Prohibiting Dr. Stuart from using UI Health Care resources in conjunction with his consulting activities other than incidental use.
- Requiring Dr. Stuart to notify the Department Executive Office (DEO) of any outside activities and agreeing on the appropriate level of time to be spent on the activities.
- Requiring Dr. Stuart to disclose his relationship with IPT Institute to patients and trainees (residents, fellows, and students).

A second management plan, effective September 10, 2018, was signed with the UIHC Compliance Office on November 26, 2018. A copy of this plan is included in **Appendix 4**. This plan included:

- A statement Dr. Stuart's 80% appointment leaves 20% of his time that is his own, totaling 52 days a year. Dr. Stuart reported his intention was to use the 52 days to engage in IPT Institute activities.
- A requirement Dr. Stuart communicate any plans to be out of the office, including his travel for IPT Institute activities, via email.
- A statement Dr. Stuart is allowed to use vacation for any time beyond the 52 days for IPT Institute activities.
- A requirement the source of funding for travel and time spent for NIH (National Institutes of Health) activities will be clearly reported as will time spent for IPT Institute activities.

Dr. Stuart was allowed to determine when and what portion of the 52 days were used. The 52 days were unpaid by the University and are separate from vacation days for which Dr. Stuart was paid for leave away from the University. While Dr. Stuart was to communicate plans to be out of the office, the 52 days were not recorded or tracked in the University's paid leave system.

In addition to disclosing conflicts of interest to the University, staff are required to disclose conflicts of interest when applying for federal grants. The NIH application for federal assistance Dr. Stuart submitted on June 20, 2011 included a section stating IPT Institute was founded in 2009 by Dr. Stuart and other IPT experts. The application also stated the IPT Institute would be utilized for the project by soliciting feedback from IPT experts. In addition, the application provided a link to the IPT Institute's website. The same disclosure was included in a federal grant application dated June 8, 2016. We are unable to determine why University officials did not identify the potential conflict of interest and the need for a disclosure when they reviewed the NIH applications in 2011 or 2016.

We contacted a representative of the NIH to determine what NIH does when an application includes a disclosure related to a conflict of interest. According to the representative we spoke with, they evaluate the entity which will receive the funds to determine if the entity has the proper segregation of duties in place and if it has established policies and procedures to review conflicts of interest. The NIH representative we spoke with reported NIH relies on the entity (University) to have policies and procedures in place and to evaluate any disclosures related to conflicts of interest and put a plan in place to manage any conflicts. According to the representative, when the University became aware of Dr. Stuart's personal business, copies of the management plans were submitted to NIH. NIH representatives determined the plans addressed the concerns.

However, in June 2019, University officials submitted a letter to NIH stating they had concluded their evaluation of Dr. Stuart's financial conflict of interest in accordance with institutional policies and procedures and determined that it could not be managed. As a result, they requested Dr. Stuart's grant be terminated effective immediately.

Although the University has established conflicts of interest and commitment policies, those policies rely on the employees' complete understanding of the policies and ethics to properly disclose all required or potential conflicts. In the case of Dr. Stuart, had University officials thoroughly reviewed Dr. Stuart's NIH grant applications in 2011 and 2016, they would have identified a potential conflict with IPT Institute which had not been reported.

The Office of Auditor of State has previously issued reports which include findings regarding noncompliance with the University's conflicts of interest and commitment policies. It is apparent relying on employees to properly disclose all required or potential conflicts is not sufficient. As a result, it is necessary for University officials to be responsive to indications of possible conflict. These indications may result from, but not be limited to, information included in grant applications, information in travel documentation, and communications and notifications from employees or affiliated organizations.

## VACATION PAYOUT

University employees accrue vacation each month up to a maximum amount based on their years of service and position at the University. When an employee leaves employment, they are paid for any unused vacation at the time of separation. Dr. Stuart had a 100% appointment with the University from July 1, 2010 until January 31, 2018. During this period, he accrued 16 hours of vacation per month, resulting in 192 hours of vacation per year. He was also eligible to convert an additional 48 hours of sick leave per year to vacation if certain conditions were met. The maximum amount of vacation he could have earned while at 100% appointment was 480 hours.

Effective February 1, 2018, University officials reduced Dr. Stuart's appointment to 70% appointment and then increased it to an 80% appointment effective July 1, 2018. **Table 3** summarizes Dr. Stuart's vacation benefits from the University for the period January 1, 2011 through August 31, 2019.

**Table 3**

<b>Description</b>	<b>07/01/10 – 01/31/18 100% Appointment</b>	<b>02/01/18 – 06/30/18 70% Appointment</b>	<b>07/01/18 – 08/31/19 80% Appointment</b>
Accrued vacation per month	16 hours	11.2 hours	12.8 hours
Maximum vacation balance	480 hours	336 hours	384 hours
Unpaid days per year	N/A	78 days	52 days

When Dr. Stuart's maximum vacation balance was decreased, any vacation hours previously accumulated in excess of the new maximum amount were "banked" by the University for payout upon termination. The "banked" hours were not available to use for paid leave.

Because Dr. Stuart had not disclosed his relationship with IPT Institute to University officials prior to 2018, there was a concern he had previously used the research and academic time granted to him by the University for IPT Institute interests instead of University research. Prior to the development of a management plan or a reduction of his appointment, time Dr. Stuart spent on IPT Institute operations should have been spent outside of his time allotted for the University each month. He should have used his accrued vacation for this time during those periods.

Using available supporting documents provided by University officials, including documentation of charges made with Dr. Stuart's Pcard, reimbursements issued to Dr. Stuart, grant agreements, and emails, we created a calendar of Dr. Stuart's travels for the period January 2011 through August 31, 2019 to determine which trips taken by Dr. Stuart were for University business and which were related to IPT Institute operations. The dates and locations of charges and expenses were documented on the calendar. We also reviewed bank accounts established by Dr. Stuart as personal accounts and for IPT Institute to identify travel expenses and included the dates and locations of the travel expenses on the calendar.

However, because the documentation available was not sufficient to distinguish between Dr. Stuart's work for the University and IPT Institute operations, we requested assistance from Dr. Stuart. We asked him to review the activity summarized on the calendar we created and classify his travel based on his recollection and any supporting documentation he had available to determine if the travel was for University purposes or IPT Institute operations. Using the information, we had summarized in the calendar and any other information he had available, Dr. Stuart classified time spent during each trip as administrative time (academic time), research time, clinical time, vacation, or time he spent on IPT Institute operations.

Information added to the calendar by Dr. Stuart also included destinations and dates he spent away from the University for trips for which we had not previously identified a cost, email, or other documentation which indicated he was away from the University. Because documentation was not available to us for trips of this nature, we were unable to determine if there were any additional instances where Dr. Stuart was away from the University for which the time away was not properly recorded in the University's system.

We compared the time Dr. Stuart reported on the calendar to the time recorded in the University's system to determine if the time Dr. Stuart reported he was away from the University was properly recorded. As previously stated, because Dr. Stuart did not include IPT Institute on his Conflicts of Interest and Commitment form until 2018, University officials would have expected Dr. Stuart to report vacation for any personal days or time he spent away from the University to work on IPT Institute activities during this period. During our review of the information Dr. Stuart provided, we determined he identified vacation time not recorded in the University's system and days away from the University prior to September 2018 which were related to IPT Institute but were not reported to the University as vacation days.

**Exhibit A** includes the vacation time recorded in the University's system and additional time which should have been recorded had Dr. Stuart properly reported all his vacation and the time he spent away from the University for IPT Institute operations. As previously stated, Dr. Stuart provided information through December 31, 2018. Also as previously stated, Dr. Stuart was allowed 78 days of unpaid leave per year effective February 1, 2018 and 52 days of unpaid leave per year effective July 1, 2018 which were available for personal use or IPT Institute operations without using accrued vacation time. Provisions for these days are also included in **Exhibit A**.

Dr. Stuart did not accrue any vacation for extended periods of time in the University's system because his accrued vacation balance had reached the maximum amount allowed. Had all used vacation days been properly recorded, his balance would have decreased by the amount of vacation used, but additional vacation time would have accrued once the balance was less than the maximum amount allowed. Using the information Dr. Stuart added to the calendar, we determined

the amount of vacation time used but not reported and the amount of vacation which would have been accrued if time away from the University had been properly recorded at the time it was used.

During our review of the information added to calendar by Dr. Stuart, we identified the following items:

- **Exhibit A** illustrates Dr. Stuart identified 376 hours of vacation time taken but not recorded in the University's system. The **Exhibit** also includes the 648 hours of time Dr. Stuart identified as time he spent on IPT Institute operations. As previously stated, Dr. Stuart did not report the 1,024 hours he identified until requested for purposes of our review.

While the 1,024 combined hours identified by Dr. Stuart was not recorded in the University's system, the University ultimately did not incur any additional costs for all 1,024 of the unreported leave. As previously stated, Dr. Stuart did not accrue any vacation for extended periods of time because his accrued vacation balance recorded in the University's system had reached the maximum amount allowed. When we added the unrecorded leave time to **Exhibit A**, his adjusted balance of accrued vacation time was reduced which then allowed him to earn additional vacation hours. As a result, the University incurred costs for just a portion of the 1,024 unrecorded hours.

- Based on University policies, Dr. Stuart was eligible to earn 192 hours of vacation per year (when at 100% appointment) and convert unused sick leave for an additional 48 hours of vacation per year, totaling 240 hours of vacation per year. As illustrated by **Exhibit A**, Dr. Stuart identified unreported leave time each year from 2012 through 2017. However, none of the unreported leave time exceeded the 240 maximum vacation time he could have earned each year, with the exception of the 248 unreported hours he identified for 2014.
- **Exhibit A** illustrates there were several years where Dr. Stuart did not report any vacation used in the University's system. **Table 4** summarizes the vacation time recorded in the University's system along with the vacation time subsequently reported by Dr. Stuart. Even after considering the vacation reported by Dr. Stuart as a result of our inquiry, the amount of vacation time used was unusually low for 2012, 2013, and 2015. We are unable to determine what additional vacation, if any, was taken but not reported by Dr. Stuart.

**Table 4**

Calendar Year	Number of Hours		
	Initially Recorded in University's System	Subsequently Reported by Dr. Stuart	Total Reported Used Vacation
2011	128	-	128
2012	8	-	8
2013	40	8	48
2014	-	128	128
2015	-	-	-
2016	-	112	112
2017	-	128	128
2018	121.6	-	121.6
2019	217.6	-	217.6

When we asked Dr. Stuart why he did not report his time away from the University, he reported he was "flexing" his time. Because he was in a salaried position and his previous Department Chair

was aware he worked hours outside of “typical work hours,” he was allowed to take alternate time off. When we asked the former Department Chair to confirm the accuracy of what Dr. Stuart reported, he stated concerns regarding Dr. Stuart’s hours or leave had not been brought to his attention. As a result, he had not monitored the time reported by Dr. Stuart or requested any changes in his practices.

As previously stated, **Exhibit A** shows Dr. Stuart identified 376 hours of vacation time taken but not recorded in the University’s system and 648 hours of time he spent on IPT Institute operations, or a total of 1,024 hours of unreported leave. Also as previously stated, this unreported leave was identified with the assistance of Dr. Stuart. However, the information he provided only included instances when he was traveling and did not include any time, he may have spent on efforts other than his University obligations while in Iowa City or not traveling for an extended period.

While Dr. Stuart was eligible to accrue up to 240 hours of vacation per year prior to 2018, he reported he used 248 and 240 hours of unreported leave time during 2014 and 2017, respectively. Reporting more than what he earned during a year would have decreased the amount of unused paid leave he was compensated for at the time of his retirement. As a result, we were unable to determine if Dr. Stuart limited the amount of unreported leave time he disclosed.

Because adequate documentation was not available, we cannot determine if Dr. Stuart disclosed all instances during which he spent time on efforts other than his University obligations for which he should have reported additional leave, whether or not he was traveling. As a result, the 1,024 hours of unreported leave identified using the information provided by Dr. Stuart and documentation available from the University may not be complete and additional leave time may have remained unreported.

The balance of unused vacation calculated using the information provided by Dr. Stuart for the unrecorded leave time he reported he used while traveling, resulted in an adjusted vacation balance which was 65.6 hours less than the balance recorded in the University system as of when he retired on August 31, 2019.

On October 1, 2019, the University paid Dr. Stuart \$32,590.85 for the 307.2 unused accumulated vacation hours recorded in the University accounting system. As a result, Dr. Stuart was improperly paid for 65.6 hours of vacation. **Table 5** summarizes the additional \$6,959.50 of gross pay Dr. Stuart received for the 65.6 hours and the related \$532.40 of FICA payroll cost the University incurred on the improper gross wages.

<b>Table 5</b>		
<b>Description</b>	<b>Hours</b>	<b>Amount</b>
Hours paid by the University	307.2	
Less:		
Final revised ending vacation balance ( <b>Exhibit A</b> )	(217.6)	
Remaining banked hours	(24.0)	
Excess Vacation Hours paid		65.6
x Hourly Rate		\$106.09
Total Excess Gross Pay		\$ 6,959.50
Employer’s Share of FICA (7.65%)		532.40
Excess payroll costs		\$ 7,491.90

The \$7,491.90 of excess payroll costs paid by the University are as a result of Dr. Stuart not reporting all his vacation time is classified as improper disbursements. As previously stated, we were unable to determine if there were any additional instances where Dr. Stuart spent time of



efforts other than his University obligations which was not properly recorded in the University's system. If we had identified any additional instances of this nature, the additional unrecorded time would have resulted in additional excess payroll costs incurred by the University.

## **ACADEMIC DAYS**

As previously stated, as a full-time faculty member, Dr. Stuart was provided academic time which was funded by the University. Academic days are awarded at the beginning of each fiscal year and may be used by faculty in a manner which supports their position. As shown in **Table 2**, Dr. Stuart's Tenured Faculty Effort Allocation documents he was authorized to use academic days beginning in fiscal year 2017. According to University officials, he would have also been provided academic days prior to fiscal year 2017; however, the Department did not track the time Dr. Stuart was allowed or used prior to fiscal year 2017. Based on the information Dr. Stuart added to the calendar we created, the number of academic days he used during fiscal years 2011 through 2016 ranged from 7 to 44 in fiscal years 2011 and 2015, respectively.

**Table 2** illustrates Department officials allocated 12% of Dr. Stuart's time during fiscal year 2017 to academic time. However, because they did not begin tracking time until approximately December 2016, the time allocated was prorated and totaled 31 days for the remaining 7 months of the fiscal year. Based on the information Dr. Stuart added to the calendar we created, he used 21 academic days during fiscal year 2017.

**Table 2** also illustrates Department officials allocated 20% of Dr. Stuart's time during fiscal year 2018 to academic time, which would have been 52 days during the fiscal year. However, according to Department officials, when Dr. Stuart's appointment was reduced to 70% effective February 1, 2018 all of his time for the remaining 5 months of the fiscal year was to be covered by his grant, not allowing for any academic time or clinical time. Based on the information Dr. Stuart added to the calendar we created, he used 23 of his allotted 52 academic days between July 1, 2017 and January 31, 2018. The information he added to the calendar also shows he used an additional 32 academic days from February 1, 2018 through June 30, 2018. Specifically, he reported he used 14 academic days in Australia in February 2018 and 18 academic days in Asia in April 2018.

Based on the information he added to the calendar, Dr. Stuart exceeded the number of academic days he was allotted for fiscal year 2017. However, according to University officials, there are no repercussions for exceeding the number of academic days awarded. The University has not established policies which limit the number of academic days that can be used and establishes the outcome in the event the number of allotted academic days are exceeded.

**Table 2** illustrates Department officials allocated 8% of Dr. Stuart's time during fiscal year 2019 to academic time, which would have been 21 days during the fiscal year. Based on the information Dr. Stuart added to the calendar, he used 16 academic days during fiscal year 2019.

According to University officials, they do not require academic days to be monitored and it is up to officials in each Department to determine if they will track or require faculty to report academic time.

## **DISBURSEMENTS**

Because University officials expressed concerns costs associated with IPT Institute may have been paid by the University, we reviewed charges on Dr. Stuart's University Pcard, reimbursements issued to Dr. Stuart, and disbursements from the IPT Institute's bank account and Dr. Stuart's bank accounts for the period January 1, 2011 through December 31, 2018.

During our review, we identified certain charges on Dr. Stuart's University Pcard for which we obtained supporting documentation. Based on the supporting documentation for the selected

charges, we determined the charges were appropriately paid by the University. Specifically, we identified charges on the Pcard which were:

- Out-of-state travel costs for ISIPT events.
- Conference registration costs.
- Meals and hotels for conferences Dr. Stuart attended on behalf of the University.
- Research equipment.
- Software for online video conferences and cloud storage for eLearning.

Based on the dates of travel and supporting documentation the travel related to Dr. Stuart's University duties and not IPT Institute operations. As a result, the charges on his Pcard for travel to meetings are reasonable.

During our review of charges on Dr. Stuart's University Pcard, we also identified expenses for a limited number of trips to Los Angeles and/or Las Vegas. After Dr. Stuart added information to the calendar previously referred to, we identified additional trips to Los Angeles and/or Las Vegas. The 26 trips identified between April 2012 and November 2018 are listed in **Exhibit B**. Based on information provided by Dr. Stuart, we determined:

- Eighteen instances for which Dr. Stuart reported the travel was for both IPT Institute operations and research related to his University grants,
- Seven instances for which Dr. Stuart reported the travel was solely for IPT Institute operations, and
- One instance for which Dr. Stuart reported the travel was solely for his University research.

The days Dr. Stuart identified as related to IPT Institute business were not reported as vacation days. In addition, they were not reported as academic or unpaid days on the documents, such as emails, provided by the University. As previously stated, these days should have been reported as vacation, or as part of the days he was allowed to work on his personal business after his appointment was changed to a 70% and subsequently 80% appointment. These days are included in the analysis summarized in **Exhibit A**.

Of the trips included on **Exhibit B**, Dr. Stuart used his University Pcard to pay for the airfare for two trips during which he worked on both University research and IPT Institute operations. He also used his University Pcard to pay for the airfare and hotel charges for another trip for which he identified the purpose of the trip as solely related to his University research.

When we asked Dr. Stuart why there were no Pcard charges or reimbursements issued to him for the other trips listed **Exhibit B**, he stated he did not always charge the University for the travel. According to Dr. Stuart's grant agreements, he would have been able to claim the travel under his research grants. However, he elected to not charge the travel costs to the grants so the travel funds budgeted for in the grant agreements could be used towards research. As a result, he paid for the travel using funds from his personal business.

## **PROGRAM INCOME**

As illustrated by **Exhibit B**, Dr. Stuart conducted University research and IPT Institute business in Los Angeles on several occasions. Because IPT Institute collected registration fees for providing training and Dr. Stuart's research studied the effectiveness of various treatment options, including Interpersonal Psychotherapy (a method taught by IPT), we reviewed IPT Institute's bank statements to determine if he receive compensation which may be considered program income or should have been remitted to the University.

During our review of IPT's bank statements, we determined Dr. Stuart received \$358,021.80 from Los Angeles County during the period June 22, 2011 through December 17, 2018. We contacted Los Angeles County to obtain supporting documentation for the payments; however, because representatives of the County could not provide documentation which clearly explained what the payments were for, we were unable to determine if the payments should have been remitted to the University. However, the research Dr. Stuart conducted on behalf of the University should not have generated income. In addition, according to University officials, in accordance with Dr. Stuart's management plan, the University allowed Dr. Stuart to operate IPT Institute and retain any related compensation.

We also contacted a representative of NIH regarding requirements regarding program income related to Dr. Stuart's federal grants. According to the representative, grants should not include any program income in order to prevent bias in the research performed. As stated previously, NIH relies on the entity to have policies and procedures in place and to evaluate any disclosures related to conflicts of interest or any financial conflicts and put a plan in place to manage any conflicts.

Also as previously stated, the University sent a letter to NIH requesting the grants administered by Dr. Stuart be terminated. According to the letter dated June 13, 2019, "The University of Iowa has concluded its evaluation of Dr. Stuart's financial conflict of interest in accordance with institutional policies and procedures and determined that it cannot be managed. We therefore request that the above-referenced grant be terminated, effective immediately."

## **OTHER ADMINISTRATIVE ISSUES**

As previously stated, University staff and faculty are required to complete electronic Conflicts of Interest and Commitment Disclosure forms. These disclosures are required to be updated at least annually. If the staff become aware of, or perform, a service which may be a conflict of interest or commitment during the year, they are required to submit an updated online disclosure form for review and approval.

Also as previously stated, Dr. Stuart disclosed International Society of Interpersonal Psychotherapy in his Conflicts of Interest and Commitment Disclosure form for 2013 and IPT Institute in his Conflicts of Interest and Commitment Disclosure forms for 2018 and 2019. However, Dr. Stuart did not disclose information related to the purpose of or his ownership of IPT Institute. A copy of Dr. Stuart's disclosure form from 2018 is included in **Appendix 2**.

Implementation of a management plan which addresses the potential conflicts identified by employees is a fiduciary responsibility of the University. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. The lack of appropriate fiduciary oversight and the failure to ensure implementation of adequate controls over the potential conflicts reported by employees may result in the University not providing the appropriate guidance.

As previously stated, the University and Department Conflicts of Interest Policy requires faculty and staff members to disclose their outside activities that may unduly interfere with the time necessary to fulfill their obligations to the University. The policy requires a management plan be developed for any activity which presents a potential conflict of commitment to ensure the staff's University obligations are not adversely affected. It also requires faculty examine the total amount of time they spend on outside activities, whether professional or non-professional, and determine whether the time devoted to these activities unduly interferes with their obligations to the University.

## Recommended Control Procedures

As part of our investigation, we reviewed the controls used by the University of Iowa. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the University's internal controls.

- (A) Conflicts of Interest and Commitment - The University requires all employees to complete Conflicts of Interest and Commitment Disclosure forms annually and to review the Conflicts of Interest and Commitment policy. The University did not attempt to verify the information provided by Dr. Stuart was complete or accurate. The University relies on the employees' complete understanding of the policies and ethics to properly disclose all required or potential conflicts. Such reliance is not sufficient.

While documentation to establish IPT Institute was filed with the Iowa Secretary of State's Office in 2011, Dr. Stuart disclosed in applications filed with NIH in 2011 and 2016 that he and other IPT experts founded IPT Institute in 2009. It is not clear why University officials did not identify the potential conflict of interest and the need for a disclosure when they reviewed the NIH application in 2011 and 2016.

Recommendation -University officials should continue to stress employees are to report concerns related to conflicts of interest, conflicts of commitment, or other concerns to the University's Compliance hotline or the Office of Internal Audit. The University should communicate this to employees during training events and during annual employee evaluations. In addition, updated forms should continue to be signed by employees which include any revisions.

Also, University officials should be observant for indications of possible conflicts. These indications may result from, but not be limited to, information included in grant applications, information included in travel documentation, and communications or notifications from employees or affiliated organizations. University officials should also respond in a timely manner to any indication of potential conflicts.

- (B) Unreported Leave Time - The procedures we performed identified Dr. Stuart did not properly report 1,024 hours of leave for instances when he spent time on efforts other than his University obligations while traveling. The 1,024 hours of unreported leave, which were used for vacation and IPT Institute operations, were identified with the assistance of Dr. Stuart. We were unable to determine if Dr. Stuart limited the amount of unreported leave time he disclosed. In addition, the information he provided only included instances when he was traveling and did not include any time he may have spent on efforts other than his University obligations while in Iowa City or not traveling for an extended period.

Because adequate documentation was not available, we cannot determine if Dr. Stuart disclosed all instances during which he spent time on efforts other than his University obligations for which he should have reported additional leave, whether or not he was traveling. As a result, the 1,024 hours of unreported leave identified using the information provided by Dr. Stuart and documentation available from the University may not be complete and additional leave time may have remained unreported.

Recommendation - University officials should implement procedures to ensure all leave time is properly reported by employees.

- (C) Travel Reimbursements – University policy does not require advance notice or documentation showing the amount third parties agree to reimburse staff for travel or other expenses. As a result, the University cannot determine if they are fully reimbursed for travel expenses or other expenses which were paid by a third party.

In addition, Dr. Stuart reported on the Conflicts of Interest and Commitment forms he filed in 2018 and 2019 that IPT Institute had not paid any travel expenses related to activities disclosed in the form during the previous calendar year and would not in the current calendar year. However, when we asked Dr. Stuart why the University had not incurred costs for certain trips to California and Nevada where he performed University research, he reported he paid for the travel using funds from IPT Institute.

Recommendation – University officials should implement procedures requiring faculty and other staff provide advance notice when a third party agrees to reimburse staff for travel or other related expenses. The procedures should require faculty and other staff to provide a full list and documentation of expenses paid by the University and those paid by the third party upon completion of the travel. In addition, University officials should develop procedures which ensure all employees properly disclose the nature of the travel, identification of with whom collaborations and meetings are held, and the dates and times the meetings occurred.

## **Exhibits**

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Analysis of Recorded and Unreported Leave Time  
For the Period January 1, 2011 through August 31, 2019

		<b>Per University Records</b>			
<b>Month</b>	<b>Location and Duration Provided by Dr. Stuart for Unreported Time</b>	<b>Prior Month Ending Balance^</b>	<b>Accrued</b>	<b>Sick Leave Conversion</b>	<b>Used</b>
Jan-11		468.0	16.0	4.0	(8.0)
Feb-11		480.0	-	-	-
Mar-11		480.0	-	-	-
Apr-11		480.0	-	-	-
May-11		480.0	-	-	-
Jun-11		480.0	16.0	4.0	(80.0)
Jul-11		420.0	16.0	4.0	-
Aug-11		440.0	16.0	4.0	-
Sep-11		460.0	16.0	4.0	-
Oct-11		480.0	16.0	4.0	(40.0)
Nov-11		460.0	16.0	4.0	-
Dec-11		480.0	-	-	-
Subtotal for 2011			112.0	28.0	(128.0)
Jan-12		480.0	-	-	-
Feb-12		480.0	-	-	-
Mar-12		480.0	-	-	-
Apr-12		480.0	-	-	-
May-12	Los Angeles - 3 days	480.0	-	-	-
Jun-12	Los Angeles - 12 days	472.0	-	-	-
Jul-12		392.0	-	-	-
Aug-12		408.0	-	-	-
Sep-12		424.0	-	-	-
Oct-12		440.0	-	-	-
Nov-12		456.0	-	-	-
Dec-12		472.0	8.0	-	(8.0)
Subtotal for 2012			8.0	-	(8.0)

Number of Hours						
<u>Additional Time Away Per Dr. Stuart</u>						
Vacation	IPT Institute Operations	Adjusted Ending Balance	Additional Accrued Vacation*	Final Revised Ending Balance	Balance of Banked Hours	Use of Unpaid Time Due to Reduction of Assignment
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	420.0	-	420.0		-
-	-	440.0	-	440.0		-
-	-	460.0	-	460.0		-
-	-	480.0	-	480.0		-
-	-	460.0	-	460.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	-	480.0	-	480.0		-
-	(24.0)	456.0	16.0	472.0		-
-	(96.0)	376.0	16.0	392.0		-
-	-	392.0	16.0	408.0		-
-	-	408.0	16.0	424.0		-
-	-	424.0	16.0	440.0		-
-	-	440.0	16.0	456.0		-
-	-	456.0	16.0	472.0		-
-	-	472.0	8.0	480.0		-
-	(120.0)		120.0			-



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		<b>Per University Records</b>			
<b>Month</b>	<b>Location and Duration Provided by Dr. Stuart for Unreported Time</b>	<b>Prior Month Ending Balance^</b>	<b>Accrued</b>	<b>Sick Leave Conversion</b>	<b>Used</b>
Jan-13	Los Angeles - 2 days	480.0	-	-	-
Feb-13		480.0	-	-	-
Mar-13	Los Angeles - 8 days	480.0	-	-	-
Apr-13	Los Angeles - 2 days	432.0	-	-	-
May-13	Los Angeles - 3 days	432.0	-	-	-
Jun-13	Los Angeles - 7 days	424.0	-	-	-
Jul-13		384.0	-	-	-
Aug-13		400.0	-	-	-
Sep-13		416.0	-	-	-
Oct-13		432.0	-	-	-
Nov-13		448.0	-	-	-
Dec-13		464.0	16.0	4.0	(40.0)
Subtotal for 2013			16.0	4.0	(40.0)
Jan-14		452.0	16.0	4.0	-
Feb-14	Indonesia - 4 days	480.0	-	-	-
Mar-14	Los Angeles - 5 days	464.0	-	-	-
Apr-14	Los Angeles - 2 days	440.0	-	-	-
May-14		440.0	-	-	-
Jun-14	Los Angeles - 3 days, Vacation - 5 days (No location provided)	456.0	-	-	-
Jul-14	France - 7 days	408.0	-	-	-
Aug-14		368.0	-	-	-
Sep-14		384.0	-	-	-
Oct-14	Los Angeles - 2 days	400.0	-	-	-
Nov-14	Los Angeles - 3 days	400.0	-	-	-
Dec-14		392.0	-	-	-
Subtotal for 2014			16.0	4.0	-

Number of Hours						
Additional Time Away Per Dr. Stuart						
Vacation	IPT Institute Operations	Adjusted Ending Balance	Additional Accrued Vacation*	Final Revised Ending Balance	Balance of Banked Hours	Use of Unpaid Time Due to Reduction of Assignment
-	(16.0)	464.0	16.0	480.0		-
-	-	480.0	-	480.0		-
-	(64.0)	416.0	16.0	432.0		-
-	(16.0)	416.0	16.0	432.0		-
-	(24.0)	408.0	16.0	424.0		-
-	(56.0)	368.0	16.0	384.0		-
-	-	384.0	16.0	400.0		-
-	-	400.0	16.0	416.0		-
-	-	416.0	16.0	432.0		-
-	-	432.0	16.0	448.0		-
-	-	448.0	16.0	464.0		-
(8.0)	-	436.0	16.0	452.0		-
(8.0)	(176.0)		176.0			-
-	-	472.0	8.0	480.0		-
(32.0)	-	448.0	16.0	464.0		-
-	(40.0)	424.0	16.0	440.0		-
-	(16.0)	424.0	16.0	440.0		-
-	-	440.0	16.0	456.0		-
(40.0)	(24.0)	392.0	16.0	408.0		-
(56.0)	-	352.0	16.0	368.0		-
-	-	368.0	16.0	384.0		-
-	-	384.0	16.0	400.0		-
-	(16.0)	384.0	16.0	400.0		-
-	(24.0)	376.0	16.0	392.0		-
-		392.0	16.0	408.0		-
(128.0)	(120.0)		184.0			-

Report on Special Investigation of the  
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For the Period January 1, 2011 through August 31, 2019

		<b>Per University Records</b>			
<b>Month</b>	<b>Location and Duration Provided by Dr. Stuart for Unreported Time</b>	<b>Prior Month Ending Balance^</b>	<b>Accrued</b>	<b>Sick Leave Conversion</b>	<b>Used</b>
Jan-15		408.0	-	-	-
Feb-15		424.0	-	-	-
Mar-15		440.0	-	-	-
Apr-15		456.0	-	-	-
May-15		472.0	-	-	-
Jun-15		480.0	-	-	-
Jul-15	Las Vegas - 4 days	480.0	-	-	-
Aug-15		464.0	-	-	-
Sep-15		480.0	-	-	-
Oct-15		480.0	-	-	-
Nov-15	Los Angeles - 2 days	480.0	-	-	-
Dec-15		480.0	-	-	-
Subtotal for 2015			-	-	-
Jan-16		480.0	-	-	-
Feb-16		480.0	-	-	-
Mar-16		480.0	-	-	-
Apr-16	Los Angeles - 2 days	480.0	-	-	-
May-16	No location provided - 4 days	480.0	-	-	-
Jun-16	No location provided - 10 days	464.0	-	-	-
Jul-16	Las Vegas - 5 days	400.0	-	-	-
Aug-16		376.0	-	-	-
Sep-16		392.0	-	-	-
Oct-16	Los Angeles - 2 days	408.0	-	-	-
Nov-16		408.0	-	-	-
Dec-16		424.0	-	-	-
Subtotal for 2016			-	-	-

Number of Hours						
Additional Time Away Per Dr. Stuart						
Vacation	IPT Institute Operations	Adjusted Ending Balance	Additional Accrued Vacation*	Final Revised Ending Balance	Balance of Banked Hours	Use of Unpaid Time Due to Reduction of Assignment
-	-	408.0	16.0	424.0		-
-	-	424.0	16.0	440.0		-
-	-	440.0	16.0	456.0		-
-	-	456.0	16.0	472.0		-
-	-	472.0	8.0	480.0		-
-	-	480.0		480.0		-
-	(32.0)	448.0	16.0	464.0		-
-	-	464.0	16.0	480.0		-
-	-	480.0		480.0		-
-	-	480.0		480.0		-
-	(16.0)	464.0	16.0	480.0		-
-	-	480.0		480.0		-
-	(48.0)		120.0			-
-	-	480.0		480.0		-
-	-	480.0		480.0		-
-	-	480.0		480.0		-
-	(16.0)	464.0	16.0	480.0		-
(32.0)	-	448.0	16.0	464.0		-
(80.0)	-	384.0	16.0	400.0		-
-	(40.0)	360.0	16.0	376.0		-
-	-	376.0	16.0	392.0		-
-	-	392.0	16.0	408.0		-
-	(16.0)	392.0	16.0	408.0		-
-	-	408.0	16.0	424.0		-
-	-	424.0	16.0	440.0		-
(112.0)	(72.0)		144.0			-

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Analysis of Recorded and Unreported Leave Time  
For the Period January 1, 2011 through August 31, 2019

		<b>Per University Records</b>			
<b>Month</b>	<b>Location and Duration Provided by Dr. Stuart for Unreported Time</b>	<b>Prior Month Ending Balance^</b>	<b>Accrued</b>	<b>Sick Leave Conversion</b>	<b>Used</b>
Jan-17	Los Angeles - 4 days	440.0	-	-	-
Feb-17		424.0	-	-	-
Mar-17		440.0	-	-	-
Apr-17	Los Angeles - 3 days	456.0	-	-	-
May-17		448.0	-	-	-
Jun-17	Vacation no location provided - 3 days / IPT Inst. LA - 2 days	464.0	-	-	-
Jul-17	Vacation no location provided - 5 days / IPT Inst. LA - 3 days	440.0	-	-	-
Aug-17		392.0	-	-	-
Sep-17	Los Angeles - 2 days	408.0	-	-	-
Oct-17		408.0	-	-	-
Nov-17	Australia - 2 days	424.0	-	-	-
Dec-17	Australia - 6 days	424.0	-	-	-
Subtotal for 2017			-	-	-
Jan-18		392.0	-	-	-
Feb-18	##	336.0	-	-	-
Mar-18	Los Angeles - 3 days	336.0	-	-	-
Apr-18	Los Angeles - 1 day	336.0	-	-	-
May-18	Los Angeles - 3 days	336.0	-	-	-
Jun-18	Los Angeles - 2 days	336.0	-	-	-
Jul-18	^^	384.0	-	-	-
Aug-18		384.0	12.8	-	(44.8)
Sep-18		352.0	12.8	-	(76.8)
Oct-18		288.0	12.8	-	-
Nov-18	Los Angeles - 3 days	300.8	12.8	-	-
Dec-18		313.6	12.8	-	-
Subtotal for 2018			64.0	-	(121.6)

Number of Hours						
Additional Time Away Per Dr. Stuart						
Vacation	IPT Institute Operations	Adjusted Ending Balance	Additional Accrued Vacation*	Final Revised Ending Balance	Balance of Banked Hours	Use of Unpaid Time Due to Reduction of Assignment
-	(32.0)	408.0	16.0	424.0		-
-	-	424.0	16.0	440.0		-
-	-	440.0	16.0	456.0		-
-	(24.0)	432.0	16.0	448.0		-
-	-	448.0	16.0	464.0		-
(24.0)	(16.0)	424.0	16.0	440.0		-
(40.0)	(24.0)	376.0	16.0	392.0		-
-	-	392.0	16.0	408.0		-
-	(16.0)	392.0	16.0	408.0		-
-	-	408.0	16.0	424.0		-
(16.0)	-	408.0	16.0	424.0		-
(48.0)	-	376.0	16.0	392.0		-
(128.0)	(112.0)		192.0			-
-	-	392.0	16.0	408.0		-
-	-	336.0	-	336.0	72.0	-
-	-	336.0	-	336.0	72.0	16.8
-	-	336.0	-	336.0	72.0	5.6
-	-	336.0	-	336.0	72.0	16.8
-	-	336.0	-	336.0	72.0	11.2
-	-	384.0	-	384.0	24.0	-
-	-	352.0	-	352.0	24.0	-
-	-	288.0	-	288.0	24.0	-
-	-	300.8	-	300.8	24.0	-
-	-	313.6	-	313.6	24.0	19.2
-	-	326.4	-	326.4	24.0	-
-	-		16.0			69.6

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Analysis of Recorded and Unreported Leave Time  
For the Period January 1, 2011 through August 31, 2019

		<b>Per University Records</b>			
<b>Month</b>	<b>Location and Duration Provided by Dr. Stuart for Unreported Time</b>	<b>Prior Month Ending Balance<sup>^</sup></b>	<b>Accrued</b>	<b>Sick Leave Conversion</b>	<b>Used</b>
Jan-19		326.4	12.8	-	-
Feb-19		339.2	12.8	-	-
Mar-19		352.0	12.8	-	-
Apr-19		364.8	12.8	-	-
May-19		377.6	12.8	-	(83.2)
Jun-19		307.2	12.8	-	(102.4)
Jul-19		217.6	12.8	-	(32.0)
Aug-19		204.8	12.8	-	-
Subtotal for 2019			102.4	-	(217.6)
Totals			318.40	36.00	(515.20)

<sup>^</sup> - The beginning balance shown for January 2011 is per the University's system. The balance for all other months is the "Final Revised Ending Balance" of the prior month.

\* - Had Dr. Stuart reported the hours correctly to the University, he would have been entitled to accrue additional vacation hours when his balance fell below the maximum allowed based on his appointment level, which was 480 hours prior to February 1, 2018, 336 from February 1, 2018 through June 30, 2018, and 384 effective July 1, 2018.

## - Effective February 1, 2018, Dr. Stuart was moved to a 70% appointment. As a result, his vacation used and accrued was adjusted to 70% of a full time appointment. The maximum amount of vacation he was eligible to accumulate was also reduced to 70% or 336 hours. The difference between what was available in his accumulated balance at February 1, 2018 and the new maximum amount was "banked" by the University for payout upon termination.

^^ - Effective July 1, 2018, Dr. Stuart was moved to an 80% appointment. As a result, his vacation used and accrued was adjusted to 80% of a full time appointment. The maximum amount of vacation he was eligible to accumulate was also adjusted to reflect the 80% of a full time maximum, or 384 hours. The time available in his accumulated vacation balance at July 1, 2018 was increased to the maximum amount by moving 48 hours from his "banked" time. This left 24 hours of "banked" time for payout upon termination.

# - The University incorrectly reduced Dr. Stuart's vacation balance at 100% instead of the 80% rate. The resulting difference of 6.4 hours has been added back to Dr. Stuart's vacation balance.

Number of Hours						
Additional Time Away Per Dr. Stuart						
Vacation	IPT Institute Operations	Adjusted Ending Balance	Additional Accrued Vacation*	Final Revised Ending Balance	Balance of Banked Hours	Use of Unpaid Time Due to Reduction of Assignment
-	-	339.2	-	339.2	24.0	-
-	-	352.0	-	352.0	24.0	-
-	-	364.8	-	364.8	24.0	-
-	-	377.6	-	377.6	24.0	-
-	-	307.2	-	307.2	24.0	-
-	-	217.6	-	217.6	24.0	-
-	-	198.4	6.4 #	204.8	24.0	-
-	-	217.6	-	217.6	24.0	-
-	-		6.4			-
(376.00)	(648.00)		958.40			69.6



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Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Research and Business Related Travel to California and Nevada  
For the Period January 1, 2011 through August 31, 2019

<b>Beginning Date of Travel</b>	<b>Ending Date of Travel</b>	<b>Location</b>
Monday, April 30, 2012	Saturday, May 12, 2012	Los Angeles, California
Wednesday, June 6, 2012	Saturday, June 30, 2012	Los Angeles, California
Sunday, January 6, 2013	Wednesday, January 16, 2013	Los Angeles, California
Sunday, March 10, 2013	Wednesday, March 20, 2013	Los Angeles, California
Sunday, April 28, 2013	Saturday, May 4, 2013	Los Angeles, California
Thursday, June 20, 2013	Saturday, June 29, 2013	Los Angeles, California
Monday, March 24, 2014	Friday, March 28, 2014	Los Angeles, California
Sunday, April 20, 2014	Friday, April 25, 2014	Los Angeles, California
Friday, June 6, 2014	Saturday, June 14, 2014	Los Angeles, California and Las Vegas, Nevada
Wednesday, October 15, 2014	Friday, October 24, 2014	Los Angeles, California
Wednesday, November 19, 2014	Friday, November 21, 2014	Los Angeles, California
Tuesday, July 28, 2015	Sunday, August 2, 2015	Las Vegas, Nevada
Tuesday, November 17, 2015	Saturday, November 21, 2015	Los Angeles, California
Tuesday, March 29, 2016	Sunday, April 3, 2016	Los Angeles, California
Wednesday, April 20, 2016	Friday, April 29, 2016	Sacramento, California and Los Angeles, California
Sunday, July 24, 2016	Friday, July 29, 2016	Las Vegas, Nevada
Wednesday, October 19, 2016	Friday, October 28, 2016	Los Angeles, California
Tuesday, January 17, 2017	Sunday, January 29, 2017	Los Angeles, California
Wednesday, April 12, 2017	Friday, April 21, 2017	Los Angeles, California
Wednesday, May 31, 2017	Wednesday, June 7, 2017	Los Angeles, California
Tuesday, July 18, 2017	Friday, July 28, 2017	Los Angeles, California
Wednesday, September 20, 2017	Friday, September 29, 2017	Los Angeles, California

Research	IPT Institute Operations	Total
56.0	24.0	80.0
48.0	96.0	144.0
48.0	16.0	64.0
-	64.0	64.0
-	40.0	40.0
-	56.0	56.0
-	40.0	40.0
32.0	16.0	48.0
32.0	24.0	56.0
48.0	16.0	64.0
-	24.0	24.0
-	32.0	32.0
16.0	16.0	32.0
32.0	-	32.0
48.0	16.0	64.0
-	40.0	40.0
48.0	16.0	64.0
40.0	32.0	72.0
32.0	24.0	56.0
32.0	16.0	48.0
48.0	24.0	72.0
48.0	16.0	64.0

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Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Research and Business Related Travel to California and Nevada  
For the Period January 1, 2011 through August 31, 2019

<b>Beginning Date of Travel</b>	<b>Ending Date of Travel</b>	<b>Location</b>
Tuesday, March 6, 2018	Wednesday, March 14, 2018	Los Angeles, California
Sunday, April 29, 2018	Saturday, May 5, 2018	Los Angeles, California
Monday, June 25, 2018	Thursday, July 5, 2018	Los Angeles, California
Thursday, November 1, 2018	Thursday, November 15, 2018	Los Angeles, California
Total		

<b>Research</b>	<b>IPT Institute Operations</b>	<b>Total</b>
22.4	16.8	39.2
5.6	22.4	28.0
39.2	11.2	50.4
38.4	19.2	57.6
713.6	717.6	1,431.2

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Staff

This review was performed by:

James S. Cunningham, CPA, Director  
Melissa Finestead, CFE, Manager  
Drew Carter, CPA, Staff Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is written in a cursive style with a large, stylized "A" and "C".

Annette K. Campbell, CPA  
Deputy Auditor of State

## **Appendices**

**Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry**

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry  
  
Copy of Retirement Letter



*University of Iowa College of Medicine  
Department of Psychiatry  
1-293 MEB  
Iowa City, Iowa 52242-1009  
319-353-4230 Tel  
319-353-3003 Fax*

August 30, 2019

Peggy C. Nopoulos, M.D.  
Department of Psychiatry  
8984 JPP  
200 Hawkins Drive  
Iowa City, IA 52242

Dear Dr. Nopoulos,

I am writing to you to inform you that I will retire from my position as Professor of Psychiatry in the Department of Psychiatry effective at the end of the day tomorrow, August 31, 2019.

It was my pleasure and privilege, for 28 years, to provide services to patients and to teach students and residents how to care for patients well. The first 26 years during my fellowship and during my time on faculty were outstanding. The last two years have been quite the opposite.

Since I have far exceeding the service requirements required by the University and am retiring in good standing, I will be continuing with the University as a Professor Emeritus with all of the benefits to which that position is entitled.

I look forward to continuing to contribute to the community after my retirement from the University, and to the many unfettered opportunities for teaching and patient care now open to me.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Stuart".

Scott Stuart, M.D.

cc: Lois Geist, M.D.  
Associate Dean, College of Medicine  
230 CMAB  
451 Newton Rd.  
Iowa City, IA 52242



Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of May 4, 2018 Conflicts of Interest and Commitment Form

eCOI Printable Report

Name: Scott Stuart

Telephone Number: +1 319 353 4230

Email: scott-stuart@uiowa.edu

Submitted: 05/04/2018 12:28am

At the time this report was filed:

- You identified yourself as a PHS Researcher.
- You were a UIHC employee.
- You were a faculty member.
- You were not identified as an Institutional Officer.

### Disclosure Report

[eCOI Overview](#)

= Required field

1. Enter the name of the entity with which you have a financial interest or with which you have engaged in outside professional activities. In the box below, type the first letters of the entity's name until the correct name appears. If the entity is not on the list, you will need to type in the full name of the entity to add it to the database.

**IPT Institute**

Type of Entity

**for-profit non-publicly-traded**

Date relationship with entity began (Month & Year)

**April 2011**

2. Which aspects of your professional role at the University are related to the activities or financial interest with the entity named above? (check all that apply):
  - **I use my expertise/professional knowledge in advising, consulting, product evaluation/development, intellectual property development/enhancement, or in some other way that benefits the entity**
3. **OUTSIDE PROFESSIONAL ACTIVITIES:** Did you perform any outside professional activities with the entity listed above in the previous calendar year, or do you plan to perform any such activities in the current calendar year? This refers to professional activities in the same field of expertise as your job at the University. If you consult, serve as an expert witness, run a business related to your field of expertise or university responsibilities, you should answer "Yes."
  - **DO INCLUDE:**
    - Activities sponsored by the following entities:
      - Non-profit organizations (for example: professional associations and voluntary/service organizations)
      - Corporate entities
    - Activities such as consulting, service on an advisory board, training, product evaluation/development, serving as an expert witness, service on a Board of Directors, fiduciary responsibilities, etc.
    - Activities at foreign institutions of higher education, such as presenting or teaching
    - Employment at outside entities related to your responsibilities at the University. Examples:
      - you are a health care professional who works part time at an outside clinic or hospital and referral to this entity could generate a benefit to you;
      - you own a business and your employment there could compromise or appear to compromise the performance of your UI duties.
  - **DO NOT INCLUDE:**
    - Activities that you perform in your position at the University. Do not include research conducted at the University, even if sponsored by a non-UI entity.
    - Activities such as attending or presenting at professional meetings, unless industry is paying your travel expenses and/or meeting registration fee.

[https://ecoi.uiowa.edu/caw/viewreport/34252/print\[5/7/2018 1:25:07 PM\]](https://ecoi.uiowa.edu/caw/viewreport/34252/print[5/7/2018 1:25:07 PM])

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of May 4, 2018 Conflicts of Interest and Commitment Form

eCOI Printable Report

- o Activities with federal, state, or local government agencies considered part of your UI duties generally do not have to be disclosed (example: serving on a committee to review grant applications).
- o Activities with U.S. institutions of higher education or research institutes associated with U.S. institutions of higher education considered part of your UI duties (examples: presentations at other universities in the U.S., conducting Grand Rounds at another academic medical center).
- o Holding office in or serving as a referee for a scholarly journal or an academic press.

Yes

4. STOCK, STOCK OPTIONS, OTHER OWNERSHIP INTERESTS: In the previous or current calendar year, did/do you or your immediate family (your spouse, domestic partner, or dependent children) have any equity (e.g. stock, stock options, other ownership interest) in the entity listed above?

No

5. STOCK DIVIDENDS: In the previous calendar year, did you earn income from dividends or the sale of stock from an outside entity?

No

6. FAMILY MEMBER COMPENSATION: In the previous or current calendar year, did/does any member of your immediate family (spouse, domestic partner, or dependent children) receive compensation (other than stock dividends or proceeds from the sale of stock) from the entity listed above?

No

7. LICENSING/ROYALTY INCOME: In the previous or current calendar year did/do you or any member of your immediate family, (your spouse, domestic partner, or dependent children) receive licensing or royalty income from the entity listed above (either directly from the entity or paid by the entity to UI or to a different university and then paid to you) where the field of the patent, patent application, or copyright is related to your University responsibilities or field of expertise?

No

### Activities with IPT Institute

1. Activity List (check all that apply)

	Performed in the previous calendar year	Planned/Performed in the current calendar year
Advisory, Data Monitoring, Scientific Board, Review Panel		
Paid Authorship		
Editing A Book For A Publishing Company		
Consultant		
Company Founder/Owner	Yes	Yes
Executive Or Employee		
Expert Witness		
Training/Education Provider	Yes	Yes
Training/Education Recipient		
Product or Intellectual Property Evaluation/Development		

[https://ecoi.uiowa.edu/ear/viewreport/34252/print\[5/7/2018 1:25:07 PM\]](https://ecoi.uiowa.edu/ear/viewreport/34252/print[5/7/2018 1:25:07 PM])

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of May 4, 2018 Conflicts of Interest and Commitment Form

eCOI Printable Report

Board Of Directors		
Speaker Or Presenter		
Other - Specify:		

2. If you have a written document outlining your consulting activities for this entity (contract, agreement, letter) and you have not yet submitted it to the UI Health Care COI Office for review, please send it to [coi@healthcare.uiowa.edu](mailto:coi@healthcare.uiowa.edu) or UPLOAD it here: (entities in the healthcare industry only; please do not submit agreements with professional organizations or academic institutions, etc.)

Attached file: [COI Information Addendum Stuart 2018-05-03.pdf](#)

3. Did you or will you receive personal compensation (other than travel expenses) for the activities listed above with this entity?

Yes

If yes, enter the estimated total annual compensation for your activities with this entity

	Received in the previous calendar year	Anticipated in the current calendar year
Payment in currency	\$ 20002	\$ 20000
Paid in stock or stock options		
Educational scholarship	\$	\$
Gift - Specify	\$	\$
Other - Specify	\$	\$

4. For full-time faculty and administrators with faculty appointments only: What is the total number of business days committed to the activities with this entity?

	Previous calendar year	Anticipated in current calendar year
# business days	10	10

5. In the previous calendar year did this entity pay your travel expenses related to these activities (either paid the expenses directly or reimbursed you)? DO NOT INCLUDE: travel to an investigator's meeting where the travel is included in the research agreement with the University; travel to receive training on equipment where the travel expenses are included in the purchase agreement with the University

No

6. In the current calendar year, has this entity paid your travel expenses or do you anticipate that it will pay your travel expenses? DO NOT INCLUDE: travel to an investigator's meeting where the travel is included in the research agreement with the University; travel to receive training on equipment where the travel expenses are included in the purchase agreement with the University

No

### Disclosure Report Summary for IPT Institute

Your disclosure is not complete until you enter your name below and click Complete Disclosure Report

[https://ecoi.uiowa.edu/ear/viewreport/34252/print\[5/7/2018 1:25:07 PM\]](https://ecoi.uiowa.edu/ear/viewreport/34252/print[5/7/2018 1:25:07 PM])

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of May 4, 2018 Conflicts of Interest and Commitment Form

eCOI Printable Report

I certify that the information contained in this Disclosure Form is complete and accurate. I agree that if there are any changes, I will update this form within 30 days of the changes.

Signature:

[https://ecoi.uiowa.edu/ear/viewreport/34252/print\[5/7/2018 1:25:07 PM\]](https://ecoi.uiowa.edu/ear/viewreport/34252/print[5/7/2018 1:25:07 PM])

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of Management Plan Dated June 18, 2018

**Management Plan**

**UI Health Care Conflict of Interest / Conflict of Commitment Policy**

**Employee Name:** Scott Stuart, MD

**Department:** Psychiatry

**Position Title:** ~~Associate~~ Professor

**Outside Entity Name:** IPT Institute

**Relationship:** Holds ownership in a commercial entity. Has or anticipates having an outside compensated professional activity that may present a conflict of commitment

**Management Plan for this Relationship:**

1. Dr. Stuart will not be permitted to serve on a UI Health Care purchasing or product evaluation committee when IPT Institute products and services or related products and services are being discussed.
2. Dr. Stuart may not use UI Health Care resources in connection with his consulting activities other than incidental use.
3. Dr. Stuart must notify his DEO of outside activities and agree on the appropriate level of time to be spent on these activities.
4. Dr. Stuart's relevant speeches must include a clear disclosure that he is a paid consultant for, and/or owner of/on the Board of Directors of, IPT Institute.
5. Dr. Stuart will verbally disclose his relationship with IPT Institute to any patients to whom he recommends, discusses with, or uses this IPT Institute product and will document the disclosure in the patient's medical record.
6. Dr. Stuart will disclose to all trainees (residents, fellows, students) involved in cases or discussions related to this product, his relationship with IPT Institute.
7. If, in the course of his work with IPT Institute, Dr. Stuart has a paid consulting relationship with industry, the contract must first be reviewed and approved by the Conflict of Interest Office.
8. In the course of his work as a UI Health Care employee, Dr. Stuart may not refer anyone to IPT Institute if the referral will generate a benefit to him.
9. In the course of his work as a UI Health Care employee, Dr. Stuart may not refer anyone to IPT Institute if the referral will generate a benefit to him.

Please be aware that any activities you or others conduct on behalf of the company that are conducted:

- at the University;
- using University resources; and/or
- in your capacity as a University employee

are to be conducted under a written agreement between the company and the University. Contact the University's Division of Sponsored Programs for information on putting such an agreement in place.

Any additional requirements that exist within the employee's department must also be followed. This Management Plan will be in effect until the relationship changes.

If the relationship changes, the employee must complete a new Outside Entity Disclosure Report.

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of Management Plan Dated June 18, 2018

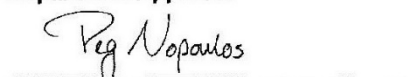
**Employee Approval**

I agree to abide by the Management Plan described above.

  
Scott Stuart, MD

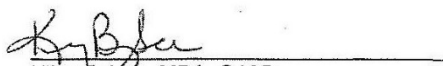
Date: 6/4/18

**Department Approval**

  
Peggy Nopoulos MD  
Professor and DEO, Psychiatry

Date: 6/18/2018

**Institutional Approval**

  
Kiley Bybee, MBA, CJCP

Interim Assistant Vice President for Compliance, UI Health Care and UI Privacy Officer  
on behalf of  
J. Brooks Jackson, MD, MBA, Vice President for Medical Affairs and  
Dean of the Roy J. and Lucille A. Carver College of Medicine

Date: 5/25/18

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of Management Plan Effective September 10, 2018


**UI Health Care Conflict of Interest/Conflict of Commitment**  
**Management Plan for Dr. Scott Stuart**

On September 10, 2018, Dr. Stuart met with Department of Psychiatry DEO Peggy Nopoulos to notify her of his outside activities and to reach an agreement on the appropriate level of time to be spent on these activities.

- 1) It was noted that Dr. Stuart's 80% appointment leaves 20% of his time that is his own, totaling 52 days per year. Dr. Stuart reported that it is his intention to use these 52 days per year to engage in IPT Institute activities. There was a concurrence that this was acceptable to the University.
- 2) Dr. Stuart will communicate any plans to be out of the office, including his travel for IPT Institute activities, by emailing his support staff person, Gretchen Mangold. It was agreed that Dr. Stuart's communication to Gretchen by email would be sufficient.
- 3) There was a discussion of Dr. Stuart's ability to take time beyond 52 days per year for IPT Institute activities. It was understood that Dr. Stuart could use vacation time for IPT Institute activities. The source of funding for travel and time spent for NIH activities will be clearly reported as will the time spent for IPT Institute activities. NIH and IPT Institute activities will be clearly distinguished and mutually exclusive.
- 4) It was further agreed that Dr. Stuart will inform both Gretchen Mangold and Shirley Harland, a departmental administrator, for each day he is gone, whether that absence is for (1) NIH research activities, (2) departmental research activities, (3) IPT Institute activities, (4) vacation, or (5) other departmental obligations. Time spent on each of these types of activities will be specified so that his absences can be entered into the ELMS system for purposes of accounting for vacation accrual usage and compliance with the UI Conflict of Interest/Conflict of Commitment policies.
- 5) When Dr. Stuart travels for NIH research, that travel will be reimbursed by his NIH grant or his academic development fund as appropriate and the funding source should be documented on his travel expense voucher.

**Employee Approval**

I agree to abide by the Management Plan described above.

 11/26/18  
Scott Stuart, MD Date

Report on Special Investigation of the  
University of Iowa  
Department of Psychiatry

Copy of Management Plan Effective September 10, 2018

Department Approval

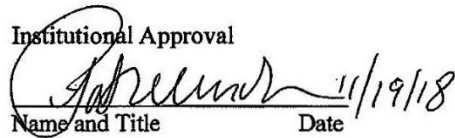


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Peggy Nopoulos, MD, Professor and DEO, Psychiatry

11-14-2018

Date

Institutional Approval



\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Date