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**NEWS RELEASE**

FOR RELEASE December 21, 2017

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Auditor of State Mary Mosiman today released a report on a special investigation of the University of Iowa (University), Department of Physics (Department), for the period July 1, 2011 through April 30, 2017. The special investigation was requested by University officials as a result of concerns Dr. Michael Flatté improperly used his University procurement card (Pcard) to pay for expenses related to sponsoring a conference which was not approved by the University.

Dr. Michael Flatté, is the F. Wendell Miller Professor of Physics, the Director of the Optical Science Technology Center (Center), and oversees the Flatté Research Group at the University. According to Dr. Flatté's "Tenured Faculty Effort Allocation", his time is allocated as 40% on research/scholarship; 35% on administrative/professional services including administration and outreach; and 25% on teaching.

As a professor, he also attends and speaks at workshops, seminars, and conferences related to his research, and collaborates with faculty at institutions around the world. As a faculty member at the University, he may work with University staff, or staff from other Universities to organize conferences with prior approval of the Department. In addition, he may also request the University sponsor or co-sponsor a conference.

Mosiman reported \$99,805.67 of improper disbursements and undeposited registration fees were identified for 3 conferences organized by Dr. Flatté. The literature for the conferences listed the University as a sponsor and included the University logo; however, University sponsorship of the conference was not approved. The \$99,805.67 includes \$55,643.98 of improper disbursements and \$44,161.69 of undeposited registration fees for the 3 conferences. The \$44,161.69 was diverted to a bank account owned by Scientific Conferences, a business created by Dr. Flatté to administer conference registrations and related conference expenses.

Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited because adequate documentation was not available for all transactions.

The report includes recommendations to strengthen internal controls and overall operations by taking an active role in confirming and evaluating potential conflicts of interest and commitment reported by employees.

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 in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1761-8010-BE03>.

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**REPORT ON SPECIAL INVESTIGATION OF THE  
UNIVERSITY OF IOWA  
DEPARTMENT OF PHYSICS  
  
FOR THE PERIOD  
JULY 1, 2011 THROUGH APRIL 30, 2017**

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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 Physics (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 July 1, 2011 through April 30, 2017, unless otherwise specified:

1. Reviewed information gathered by University officials and Department staff to obtain an understanding of concerns regarding charges to Dr. Michael Flatté's University issued procurement card (Pcard).
2. Obtained an understanding of the University policies and procedures related to the use of University Pcards, travel reimbursements, and honorarium policies.
3. Interviewed University and Department personnel, including the Head of Physics and Astronomy Department, and staff members of the Optical Science and Technology Center (OSTC), to obtain an understanding of how Dr. Flatté carried out his job duties.
4. Interviewed Dr. Flatté to obtain an understanding of his responsibilities as a professor in the Department and as Director of the OSTC.
5. Obtained and reviewed copies of Conflicts of Interest and Commitment Disclosure forms and other documents related to Dr. Flatté'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, Scientific Conferences.
6. Obtained an understanding of University policies and procedures to determine if registration fees collected for conferences and/or seminars should have been deposited with the University.
7. Obtained and reviewed all charges to Dr. Flatté's and his Administrative Assistant's Pcards to identify payments made by the University related to conferences and to determine the propriety of other selected charges.
8. Obtained and reviewed all payments from the University to Dr. Flatté to identify any additional compensation, such as bonuses, travel reimbursements, vacation payouts, and other reimbursements, and to determine the propriety of the payments.
9. Obtained and reviewed federal grants awarded to the University for which Dr. Flatté was listed as the Principal Investigator to identify any limitations on travel or other spending related to federal funds received for the federal projects.
10. Reviewed e-mails recovered from Dr. Flatté's University of Iowa email account to identify conferences he attended and any payments he received related to conferences and seminars.


11. Obtained and reviewed bank statements for accounts held by Dr. Flatté, including an account for Scientific Conferences, to determine the source of certain deposits and the disposition of funds from the accounts.

The procedures identified \$99,805.67 of improper disbursements and undeposited registration fees related to 3 conferences organized by Dr. Flatté. Because adequate documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. The procedures also identified concerns with University policies and procedures related to conflict of interest and commitment, travel, and email. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

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 Physics and the OSTC, 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.

  
MARY MOSIMAN, CPA  
Auditor of State

September 14, 2017

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

Investigative Summary

**Background Information**

The Department of Physics and Astronomy (Department) 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. The Department is located in Van Allen Hall on the University's campus and is one of many departments operated by the University. According to the Department's website, it "provides comprehensive and rigorous instruction, as well as research facilities and guidance in selected specialties for advanced individual scholarly work."

The Department's website also states, "All department courses and advanced laboratories are taught by faculty members. Faculty members also oversee associated laboratories taught by graduate students. According to information from the Department for the 2017 fall term, the Department had 21 professors, 6 associate professors, 6 assistant professors, and 8 emeritus faculty. There were 4,228 students enrolled during the 2016-2017 academic year and 154 students enrolled in the 2017 summer term. The Department has 169 undergraduate majors and 69 graduate students.

Dr. Michael Flatté is a professor in the Department and was the Director of the Optical Science Technology Center (OSTC) until April 7, 2017. The OSTC was established in 1995 as a community of scientists and engineers, principally co-located in the Iowa Advanced Technology Laboratories building on the University campus.

Dr. Flatté is also a member of the Center for Emergent Materials at Ohio State University, the American Physical Society (APS), and has an unpaid professorship with Eindhoven University of Technology in Eindhoven, Netherlands.

Annually a "Tenured Faculty Effort Allocation" agreement is completed by the departments and each member of its faculty. **Table 1** compares Dr. Flatté's 2016 - 2017 agreement to the standard agreement.

<b>Table 1</b>		
<b>Description</b>	<b>Dr. Flatté</b>	<b>Standard</b>
Teaching	25%	40%
Research/scholarship	40%	40-60%
Service	35%	20%

As the **Table** shows, Dr. Flatté's time spent teaching is approximately 25%, which is 15% below a standard faculty's teaching allocation. Because Dr. Flatté has a "research buyout" ("buyout"), his teaching effort is reduced. According to his allocation form, the reason for the reduction in teaching was his appointment as the Director of the OSTC.

Each year, Departments meet with faculty to determine each faculty member's "Effort Allocation." The University uses a standard allocation, but can adjust the allocation based on various factors. One factor used to adjust the allocation is the amount of research a faculty member performs during the year. The University uses the term "buyout" to describe a reduction in a faculty member's allocation in a specific area. The University allows faculty to "buyout" up to 90% of their teaching requirements if they are awarded research grants which help fund their salary. When a "buyout" is requested, the department designates where the funds are to be spent, such as supplies, travel or personnel. According to University officials, there are no written agreements related to the "buyouts."

As part of his research, Dr. Flatté attends various meetings, presents at seminars and conferences, and collaborates with other professors in the United States and abroad. He regularly attends 4 annual conferences: the APS March Meeting, the Materials Research Society's Fall Meeting, Electromagnetic Compatibility Symposium (EMC) June Meeting, and Physics and Chemistry of Surfaces and Interfaces January Meeting. The meetings are held at different locations every year.

As a professor, Dr. Flatté completes a conflict of interest and commitment form annually. On his 2016 form, which was submitted on April 30, 2016, he disclosed he was the owner of QuantCAD, LLC and a Director of Scientific Conferences. In addition, he disclosed his professorship at Eindhoven University and the work he does for several nonprofit foundations. The disclosures state he performs advisory services, data monitoring, serves on a board or on a review panel. He also included amounts he anticipates to be reimbursed for travel related expenses by the organizations.

**Notification to and Review by Office of Internal Audit** – On November 18, 2016, the Chief Audit Executive received a call from the College of Liberal Arts and Sciences' (CLAS) Budget Officer regarding charges for a conference in Chicago which were on Dr. Flatté's and an Administrative Assistant's procurement cards (Pcards). Using the information provided by the Budget Officer, members of Internal Audit reviewed the purchases and identified several other issues related to a conference in Chicago attended by Dr. Flatté.

Based on Internal Audit's initial findings, the Chief Audit Executive of the Board of Regents 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 July 1, 2011 through April 30, 2017.

### **Detailed Findings**

The procedures identified \$99,805.67 of improper disbursements and undeposited registration fees related to 3 conferences organized by Dr. Flatté. The \$99,805.67 includes, \$55,643.98 of improper disbursements paid by the University and \$44,161.69 of undeposited registration fees for the conferences diverted to Scientific Conferences, a company organized by Dr. Flatté to handle conference registrations and related conference expenses.

Because adequate documentation was not available, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. The procedures also identified concerns with University policies and procedures related to conflict of interest and commitment, travel, and email. Our findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

### **ADMINISTRATIVE POLICIES AND PROCEDURES**

In order to determine if purchases made with the University Pcards assigned to Dr. Flatté and his Administrative Assistant were necessary and reasonable and if any registration fees or other collections 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 are several policies and definitions used throughout the report.

- Use of University Name - Chapter 33 of the University of Iowa Operations Manual states, "The use of the University name for any purpose in any non-University endeavor not previously sanctioned by the Office of the Vice

President for Strategic Communication is prohibited.” The policy also prohibits the use of University’s letterhead in any non-University correspondence leading the average recipient to believe the employee is representing the University.

- Use of Other Resources – Chapter 16 of the Operations Manual covering ethics includes a statement within section 16.4 which 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.”
- Intellectual Property Rights – Chapter 30 of the Operations Manual governs the University’s Intellectual property rights. In accordance with this section, if an invention is created by University employees or postdoctoral appointees in the course of their employment or appointment or in a field or discipline reasonably related to the inventor’s field of employment or appointment, the University may have an interest in the device or research performed by the employee or appointee.

Conflict of Interest and Commitment – The University and Department Conflict of Interest Policy require 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 strategy 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 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 also requires professors to complete online conflict of interest and conflict of commitment statements. Professors are required to update combined conflict of interest and conflict of commitment statements at least annually. If the professor becomes aware of, or performs 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.

Conflict of interest is defined by Operations Manual as “a situation in which faculty, staff, or student employees have significant financial or other personal considerations that may compromise, or have the appearance of compromising, their professional judgment or integrity in teaching, conducting or reporting research, or performing other University obligations.” Conflict of commitment is defined by the University of Iowa’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.”

The conflict of commitment and conflict of interest policies require employees to disclose any potential conflicts. The policy also requires employees to update the disclosures on an annual basis, or if a change occurs during the year.

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 3 possible outcomes from the evaluation under the policy:

1. no action is required beyond disclosure,
2. disclosure and management (including alteration or elimination of the conflict), or
3. prohibition of the activity.

Once the conflict is evaluated, a management plan is developed which specifies how the conflict is to be handled. The management plan 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.

When an invention meets the criteria of a “qualifying invention” under the University Intellectual Property Policy (V-30), the University of Iowa Research Foundation (UIRF), on behalf of the University, will review the qualifying invention and determine if the University will assume ownership of the intellectual property rights or waive its rights. If the University retains the intellectual property rights, it will negotiate a license and any royalties received will be received by the UIRF and distributed in accordance with University policy.

## **COMPLIANCE WITH CONFLICTS OF INTEREST AND COMMITMENT POLICY**

We reviewed Dr. Flatté’s Conflict of Interest and Commitment forms for calendar years 2012-2016. Disclosure reports prior to 2012 were not maintained by the University. The Conflicts of Interest and Commitment Disclosure forms electronically signed by Dr. Flatté include the following disclosures for 2012 through 2016. Copies of selected conflict of interest and conflict of commitment disclosure forms submitted by Dr. Flatté for 2016 are included in **Appendix 1**.

- QuantCAD, LLC. - The Conflicts of Interest and Commitment Disclosure form electronically signed by Dr. Flatté includes mostly yes/no answers to the questions and disclosed information on the nature of the businesses and royalties he received. The forms included disclosures related to his ownership of QuantCAD and compensation. In the disclosure form dated April 2, 2015, an additional statement was made “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.”

According to information from the Secretary of State’s website, a Certificate of Organization for QuantCAD was filed on March 10, 2009. The owner of the company is listed as Dr. Flatté.

According to Dr. Flatté, QuantCAD was formed to develop and sell design and characterization software for quantum devices in the semiconductor industry, principally along 2 main directions: integrated circuits and optoelectronic devices. The software was developed as part of Dr. Flatté’s research at the University. As required by the University, a management plan was developed which allowed him to create QuantCAD. The terms of the agreement specify when the software is sold, the University is to receive 5% of the net sales of all licensed products or licensed services. Dr. Flatté is allowed to retain any proceeds from the “maintenance” of the software. If the license is a sublicense and not a sale, the University is to receive 15% of non-royalty sublicensing income (e.g. license fees, licenses maintenance fees, etc.).

- Scientific Conferences – Scientific Conferences was first disclosed on Dr. Flatté’s conflict of interest and commitment form submitted on April 2, 2015. The form also includes the statement “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.” Dr. Flatté disclosed he was a consultant for the company. Dr. Flatté also disclosed the entity would pay travel expenses estimated to be \$1,000.00 in the current calendar year (2015).

According to information filed with the Secretary of State, Scientific Conferences was established on June 6, 2011. Directors of the company included Dr. Flatté and an individual who was employed by the University from 2001 until 2007. Dr. Flatté did not disclose he was an owner of the Company when he completed his form.

According to Dr. Flatté, he was asked by another organization to help with a conference in 2011. In order to facilitate the conference, he created Scientific Conferences with another individual in June 2011. In addition, he opened a bank account to handle the registration fees and expenses for the conference. Once the conference was over, he left the bank account open. When he was asked to co-sponsor the SPINOS conference in Chicago in 2016, he again used the bank account to handle registrations and expenses for the conference. When he was asked about the proceeds of the conference, Dr. Flatté stated he was waiting to ensure all bills were paid before turning over the remaining proceeds to the University.

In addition to the 2 companies disclosed by Dr. Flatté, he also disclosed he had conflicts of commitment with 2 universities and 3 foundations located in other countries. The entities disclosed included:

- Eindhoven University of Technology, Netherlands – In his disclosure form dated April 2, 2015 and April 30, 2016, he disclosed he would be part of an “Advisory, Data Monitoring, Scientific Board, Review Panel.” in the previous and current calendar years. In his disclosures, he estimated he committed 5 business days working with Eindhoven in the previous calendar year and anticipated 5 business days in the current calendar year. He also estimated he received \$4,000.00 in travel expense paid by the organization in the previous calendar year and estimated he would receive the same amount in the current calendar year. According to information provided by Eindhoven University of Technology, Dr. Flatté was in Eindhoven from May 10 to May 15, 2016 and November 26 to December 1, 2016.
- University of Surrey, England – In his disclosure form dated April 30, 2016, he disclosed he would be part of an “Advisory, Data Monitoring, Scientific Board, Review Panel” in the current calendar year. He also estimated he would receive \$1,230.00 in travel expenses paid by the organization during the calendar year.
- Science Foundation Ireland – In his disclosure form dated April 2, 2015, he disclosed he was part of n “Advisory, Data Monitoring, Scientific Board, Review Panel” in the previous calendar year. He also estimated he received \$194.00 in travel expenses paid by the organization in the prior calendar year. He indicated he was not active in 2016.
- Fondazione Alessandro Volta, Italy – In his disclosure form dated April 30, 2016, he disclosed he was part of an “Advisory, Data Monitoring, Scientific Board, Review Panel” in the previous calendar year. He also estimated he received \$1,500.00 in travel expenses paid by the organization in the prior calendar year. He indicated he was not active in 2016.
- Wilhelm und Else Heraeus Foundation, Germany – In his disclosure form dated April 30, 2016, he disclosed he was a speaker/presenter in the previous calendar year. He also estimated he received \$1,200.00 in travel expenses paid by the organization in the prior calendar year. He indicated he was not active in 2016.

We requested copies of any agreements or management plans between the University and Dr. Flatté related to his disclosures. The University has only 1 agreement between the University of Iowa Research Foundation and QuantCAD related to the licensing of software developed as part of Dr. Flatté's research at the University. University officials could not locate any management plans or any follow-up requests for more information on Scientific Conferences.

Based on the information included by Dr. Flatté in his disclosure forms, he did not disclose what type of business Scientific Conferences was or his ownership of Scientific Conferences. Because he did not disclose this information, University officials did not follow-up on the disclosures. Dr. Flatté disclosed estimated amounts he received for travel and personal services related to the other entities he disclosed. However, the University did not follow-up to determine if the University paid travel or other expenses which may also have been reimbursed by one of the entities Dr. Flatté disclosed.

## **DIVERTED COLLECTIONS**

As previously stated, Departments and faculty may help organize conferences and seminars sponsored by the University. Departments and faculty planning events are required to receive approval by the University prior to the event. If the University sponsors or co-sponsors the event and pays all or a portion of the expenses, any registration fees collected are to be deposited with the University to cover its costs.

Once approved, the event organizer may use the University Center for Conferences (Center) to organize events held within the United States or internationally. The Center can organize the entire conference, including finding a location, arrange lodging, printing materials, and collecting registration fees, or the Center may just collect the registration fees. The Center charges a fee for the service depending on the scope of their involvement with the event.

As previously stated, Internal Audit was notified of concerns with charges on Dr. Flatté's and his Administrative Assistant's Pcards related to a conference held in Chicago during October 2016. Internal Audit also found the conference brochure included the University logo on the brochure and listed the University and University of Chicago as a co-sponsors. Based on the Pcard information, Internal Audit determined the University paid for some of the conference expenses including several faculty members' registrations.

Internal Audits reviewed the registration information for one of the faculty members who attended the conference and identified registration payments were made to Scientific Conferences Inc. using PayPal. When Internal Audit staff researched the Company on the Secretary of State's website, they found Scientific Conferences was owned by Dr. Flatté.

Based on the information provided by Internal Audit, we obtained and reviewed the bank statements for Scientific Conferences. We also examined purchases made on the Pcards issued to Dr. Flatté and his Administrative Assistant and reimbursements to Dr. Flatté for the period of our investigation to determine their propriety. An explanation of our findings is summarized in the following paragraphs.

## **Scientific Conferences**

According to Dr. Flatté, he was a Director for Scientific Conferences, a registered 504 nonprofit organization. According to Dr. Flatté, he and another individual created Scientific Conferences to receive registration fees and pay related expenses for a conference he was asked to facilitate in 2011. Scientific Conferences hired part-time help to collect registration fees and organize conferences. Scientific Conferences incurred up-front costs for these conferences, such as website development, deposits for facility rentals, and printing of materials. **Table 2** summarizes the deposits and disbursements from Scientific Conferences bank account.



**Table 2**

<b>Description</b>	<b>Exhibit/Page</b>	<b>Amount</b>
Total deposits and interest	<b>Exhibit B</b>	\$ 44,161.81
Disbursements:		
Chicago conference - 2016	<b>Exhibit C</b>	\$ 29,266.79
Romania conference - 2013	<b>Exhibit D</b>	1,933.40
Romania conference - 2011	<b>Exhibit E</b>	5,144.49
Other payments <sup>^</sup>	<b>Page 16</b>	7,817.13
Total disbursements		44,161.81
Ending account balance at 05/02/17		\$ -

<sup>^</sup> - Other payments include a check issued by Dr. Flatté to the University on April 21, 2017 for \$2,067.65.

**Exhibit B** includes all the activity in the Scientific Conferences bank account. By comparing deposits in the account to flyers provide by Internal Audit, we identified 3 conferences for which registration fees were deposited to the Scientific Conferences bank account. The flyers for the 3 conferences included the University logo and listed the University as a sponsor. Based on information in the flyers, deposit dates from the bank statements, and discussion with Dr. Flatté, we determined most of the deposits to the bank account were the result of registration fees for the 3 conferences. However, there were several deposits which were not specific to a conference. Each of the conferences and the remaining deposits not associated with a conference are discussed in more detail in the following paragraphs.

- Chicago – October 16 through 20, 2016
  - PayPal - Based on information provided by PayPal, total registration fees of \$31,568.50 were received from August 28, 2016 through October 20, 2016. After PayPal fees and refunds were assessed, the net registration fees received were \$28,867.03. According to information provided by PayPal, there were 5 transfers totaling \$28,867.03 to the Scientific Conferences bank account from September 26, 2016 through October 21, 2016. After the final transfer of \$1,234.03 was made on October 21, 2016, the PayPal account had a \$0 balance.
  - Banque De France – We also identified 4 wire transfers totaling \$2,420.00 from the Banque De France including, a transfer of \$480.00 on October 20, 2016 and 3 transfers totaling \$1,940.00 on November 2, 2016. Based on the timing of the transfers, they appear to be related to the Chicago 2016 conference.
- Cluj-Napoca Romania - July 8, 2013 through July 12, 2013.
  - PayPal – Based on information provided by PayPal, total registration fees of 2,400.00 Euros were received from May 30, 2013 through June 24, 2013. After PayPal assessed their handling fees totaling 90.40 Euros, the account balance was 2,309.60 Euros. On August 18, 2013, 3,000.00 Euros was converted to \$3,893.88 which was transferred from PayPal to the Scientific Conferences bank account on August 21, 2013.
- Brasov Romania– July 16, 2011 through July 23, 2011
  - PayPal – Based on information provided by PayPal, total registration fees of 3,800.00 Euros were received from June 11, 2011 through July 15, 2011. After PayPal assessed their handling fees totaling 140.80 Euros, the account balance was 3,659.15 Euros. On July 24, 2011, 2,000.00 Euros were converted to \$2,799.40. On the same day, \$2,600.00 was transferred to the Scientific Conferences bank account. The \$2,600.00 was deposited on July 26, 2011. The PayPal account had a balance of 1,659.15 Euros.

- Other deposits - We also identified \$4,962.00 directly deposited to the Scientific Conferences bank account on August 31, 2011. The deposit slip included a typed memo “Foreign Ck Deposit” and a handwritten amount of \$5,000.00. The \$38.00 difference between the amount written on the check and the amount deposited is the processing fee charged by the bank. Because the deposit slip included “Foreign Ck Deposit” and was shortly after conference fees were deposited in the PayPal account for the Romania conference, the deposit is likely related to the Romania conference.
- Other deposits –
  - August 21, 2012 - We identified a \$474.70 direct deposit to the Scientific Conferences bank account. The bank was unable to provide details for this deposit. Dr. Flatté was also unable to recall the source of the deposit.
  - October 19, 2014 – We identified a \$934.93 transfer from PayPal to the Scientific Conferences bank account on October 19, 2016. The balance in the PayPal account was converted from 752.52 Euros to \$934.93 on October 19, 2016 and transferred to the Scientific Conferences bank account. After the transfer was made, the PayPal account had a \$0 balance.

The remaining amount deposited to the Scientific Conferences bank account consisted of \$9.27 of interest earned on the account.

As previously stated, faculty must have approval to use the University logo and list the University as a sponsoring organization. According to University officials we spoke with, the University did not approve the use of the logo or approve being a sponsoring organization for the 3 conferences. University officials also stated had the University agreed to sponsor the conference, the registration fees should have been deposited with the University and used to offset the costs of the conference. If there were multiple sponsors, the University would have discussed how the fees would be collected, expenses paid, and how the sponsoring organizations would be reimbursed for expenses.

Because the University logo was used and the University was listed as a sponsoring organization, the registration fees should have been collected and deposited by the University. As a result, the \$44,161.69 of registration fees and interest deposited in the Scientific Conferences bank account is included in **Exhibit A** as undeposited collections.

Because the \$44,161.69 is included in **Exhibit A** as undeposited collections, the disbursements from the Scientific Conferences bank account are not included in **Exhibit A** as improper disbursements.

## **IMPROPER DISBURSEMENTS**

As shown by **Table 3**, Scientific Conferences paid for some expenses related to the 3 conferences. As previously stated, the University also paid for expenses related to the 3 conferences listed in **Table 3**.

In order to determine the total cost of the conferences, we used the Scientific Conferences bank statements and redeemed checks, purchases made on Pcards issued to Dr. Flatté and his Administrative Assistant, and reimbursements issued to Dr. Flatté for the period of our investigation. **Table 3** summarizes the total expenses for the 3 conferences and other expenses which cannot be tied to a specific conference.

**Table 3**

<b>Description</b>	<b>Chicago 2016</b>	<b>Romania 2013</b>	<b>Romania 2011</b>	<b>Other</b>	<b>Total</b>
Scientific Conferences	\$ 29,266.79	1,933.40	5,144.49	5,749.36	42,094.04
University of Iowa	18,351.15	14,349.26	14,503.40	-	47,203.81
Total expenses	\$ 47,617.94	16,282.66	19,647.89	5,749.36	89,297.85

As shown by the **Table**, the University paid \$47,203.81 and Scientific Conferences paid \$42,094.04 for the 3 conferences and related expenditures. The disbursements related to each conference are discussed in more detail in the following paragraphs.

Chicago 2016 - On September 28, 2016, Dr. Flatté used his Pcard to pay a portion of the deposit for a conference room for the SPINOS VI conference held in Chicago on October 16 through 20, 2016. The rest of the conference room deposit was charged to his Administrative Assistant's Pcard. The charge for the conference room was split because the total charge exceeded the chargeable limit for Dr. Flatté's Pcard. Dr. Flatté's Pcard was charged \$4,453.00 and his Administrative Assistant's Pcard was charged \$3,967.50. The conference brochure indicated the event was sponsored by the University of Iowa, University of Chicago, The Institute for Molecular Engineering, and Scientific Conferences, LLC. A copy of the conference flyer is included in **Appendix 2**.

Even though the conference was co-sponsored by the University of Iowa, University of Chicago, and 1 other entity, there was no formal agreement. According to Dr. Flatté, the conference was organized by faculty members of each University. He also stated the University of Chicago provided staff and a room for conference attendees to check-in and did not incur any other expenses.

As previously stated, when the University sponsors a conference there should be some form of agreement and the registration fees are to be deposited with the University to cover its costs. We requested the University provide a list of registration fees collected and deposited for the Chicago conference. The University had no record of any registration fees collected or deposited for this conference. According to University officials, they were not aware of the conference and could not locate any support showing the University approved the conference or agreed to be a sponsor of the conference.

As previously stated, Dr. Flatté indicated all up-front costs were paid by Scientific Conferences. Using the bank statements obtained for the Scientific Conferences bank account, we reviewed the disbursements from the account which appeared to be related to the Chicago conference. Based on the review, we identified \$29,266.79 of payments from the Scientific Conference bank account which are related to the Chicago conference based on the payee listed on the check and the timing of the payments. A detailed list of expenses paid by Scientific Conferences is included in **Exhibit C**. As shown by the **Exhibit**, Scientific Conferences paid the venue deposit, hotel charges, and catering.

To determine the amount the University paid for the conference, we requested a list of all charges to Pcards assigned to Dr. Flatté and his assistant for the period of our investigation and any travel reimbursements to Dr. Flatté related to the conference. Based on a review of the Pcard charges, reimbursements, and supporting documentation, the University paid \$20,418.80 related to the Chicago conference. The University paid the conference expenses from the Physics Department General Education Fund. Examples of conference expenses paid by the University include deposits for a conference room, transportation, and hotel bills. A detailed list of expenses paid by the University is included in **Exhibit C**.

After the conference was completed, the Scientific Conferences bank account had a balance of \$2,067.65. During a meeting with Dr. Flatté on April 12, 2017, Dr. Flatté stated he was waiting to ensure all bills were paid before remitting the balance remaining in the Scientific Conferences bank account to the University. On April 21, 2017, the University received a check from Scientific Conferences for \$2,067.65. The University recorded the check in its accounting system as a reimbursement of conference expenditures paid by the University. As a result, the expenses recorded in the accounting system were reduced by the \$2,067.65 from \$20,418.80 to \$18,351.15.

As previously discussed, we included the total revenue deposited in the Scientific Conferences bank account in **Exhibit A** as undeposited collections. Because the University did not approve sponsoring of the Chicago conference and registration fees were not deposited with the University, the \$18,351.15 the University paid for the conference is included in **Exhibit A** as improper disbursements.

Romania 2013 – Based on a flyer provided by Internal Audit, there was a workshop in Cluj-Napoca, Romania in July 2013 sponsored by the University and Scientific Conferences, LLC. A copy of the conference flyer is included in Appendix 3. According to the agenda attached to the conference brochure, the conference was July 8 through 12, 2013. In addition, the University provided a copy of a PayPal registration receipt for the conference. The receipt shows the registration fees for the conference were paid to Scientific Conferences, Inc. According to University officials, they did not authorize the use of the logo or agree to sponsor the conference.

Based on a review of charges made to Dr. Flatté's and his Administrative Assistant's University Pcards, travel reimbursements received by Dr. Flatté, and supporting documentation, we determined the University paid \$14,349.26 related to the conference. The amount paid by the University included \$10,023.77 to a hotel and conference center and \$4,325.49 of travel reimbursements to Dr. Flatté and speakers who were not employees of the University.

Using the Scientific Conferences bank statements and copies of the redeemed checks, Scientific Conferences paid \$1,933.40 related to the conference. Of this amount, \$1,583.40 was paid to Dr. Flatté and \$350.00 was paid to an individual for travel expenses. According to Dr. Flatté, the \$1,583.40 was to reimburse himself for conference related expenses. A list of vendors paid by the University and Scientific Conferences is included in **Exhibit D**. As shown by the **Exhibit**, Scientific Conferences reimbursed Dr. Flatté for expenses and reimbursed another individual for his travel expenses.

Dr. Flatté stated Babes-Bolyai University in Cluj-Napoca, Romania also provided support for the conference by providing administrative staff to help with registrations and arranged housing for some conference participants. Babes-Bolyai also made payment directly to the hotel for some of the conference coffee breaks.

We did not identify any payments from the Scientific Conferences bank account to the University related to this conference. We requested University staff review deposits to identify checks from Dr. Flatté or payroll deductions to determine if any repayments could be identified. According to University staff, they identified several checks and payroll deductions after the conference. However, they were unable to determine what the check or payroll deduction related to because there was not sufficient information to determine the reason for the repayments. In addition, the University was unable to provide a list of checks deposited from Dr. Flatté prior to fiscal year 2014. As previously stated, we did not identify any payments from the Scientific Conferences bank account to the University related to this conference.

As previously discussed, we included the total revenue deposited in the Scientific Conferences bank account in **Exhibit A** as undeposited collections. Because the University did not approve sponsoring of the Romania conference and registration fees were not deposited with the University, the \$14,349.26 paid by the University for the conference is included in **Exhibit A** as improper disbursements.

Romania 2011 - Internal Audit provided a copy of a brochure for a conference located in Brasov, Romania from July 17-22, 2011. The brochure indicated the conference was sponsored by the University of Iowa, Eindhoven University of Technology, and Dalhousie University. A copy of the conference flyer is included in **Appendix 4**. According to University officials, they did not authorize the use of the logo or agree to sponsor the conference.

Based on a review of charges made to Dr. Flatté's University Pcard, his travel reimbursements, and supporting documentation, we determined the University paid \$16,512.46 related to the conference. The amount paid by the University included \$14,332.10 paid to a hotel and conference center in Romania and \$2,180.36 in travel costs for Dr. Flatté.

Dr. Flatté also stated the University of Dalhousie in Canada contributed \$5,000.00 (CSD) directly to the conference. The check from Dalhousie was deposited to the Scientific Conferences bank account on August 31, 2011. He also stated payments for the hotel were made from the PayPal account directly to the hotels because many hotels do not accept checks. We did not identify any payments from the PayPal account to hotels in Romania.

Based on the dates of the redeemed checks from the Scientific Conference bank account, Scientific Conferences paid \$5,144.49 related to the conference. Of this amount, \$1,000.00 was paid to Dr. Flatté's wife. The redeemed check included a note on the memo line of the checks "Dendrite Development." In addition, 2 checks for \$1,000.00 each were paid to individuals to cover a portion of their travel expenses. We also identified a debit memo of \$135.43 signed by Dr. Flatté. According to Dr. Flatté, this was to reimburse himself for expenses related to the conference. A list of vendors paid by the University and Scientific Conferences is included in **Exhibit E**.

On June 29, 2012, a check for \$2,009.06 was issued from Scientific Conferences bank account to the University of Iowa. After the check was issued, the bank account had a balance of \$799.39. The University recorded the check in its accounting system as a reimbursement of conference expenditures paid by the University. As a result, the total paid by the University was reduced by the \$2,009.06 from \$16,512.46 to \$14,503.40. Because there is not support for the \$2,009.06, we are unable to determine how the amount repaid to the University was determined.

We requested University staff review deposits including checks from Dr. Flatté or payroll deductions to determine if Dr. Flatté reimbursed the University for the conference. According to University staff, they were unable to specifically identify any repayments because the checks and support do not include enough information to determine the reason for the repayment. The University was unable to provide a list of checks deposited from Dr. Flatté prior to fiscal year 2014. While we know no other checks were written to the University from the Scientific Conferences bank account, we cannot determine if additional checks were written by Dr. Flatté from other accounts to reimburse the University for expenses related to the conference.

As previously discussed, we included the total revenue deposited in the Scientific Conferences bank account in **Exhibit A** as undeposited collections. Because the University did not approve sponsoring of the Romania conference and registration fees were not deposited with the University, the \$14,503.40 the University paid for the conference is included in **Exhibit A** as improper disbursements.

As previously stated, University officials identified concerns with the Chicago Conference in 2016 by reviewing supporting documentations attached to Dr. Flatté's and his Administrative Assistant's Pcard. The supporting documentations indicated the conference was co-sponsored by the University and other organizations. It is not clear why University officials did not determine the 2011 and 2013 conferences in Romania appeared to be sponsored by the University but were not authorized as approved events. Documentation identifying the University as a sponsor was attached to Dr. Flatté's Pcard and travel reimbursement requests.

Other payments – **Table 3** also includes other payments of \$5,749.36 from the Scientific Conferences bank account. **Exhibit B** includes a list of all the activity in Scientific Conferences bank account for the period July 29, 2011 through December 22, 2016 and a notation of what conference the expense was related to. As shown by the **Exhibit**, the \$5,749.36 could not be identified to a specific conference. These payments include the following:

- Website services – We identified \$2,922.19 paid to Dr. Flatté's wife or her company, Dendrite Development. According to Dr. Flatté, these disbursements were for website development and maintenance for the various conferences.
- Conference planning – We identified a \$1,575.00 debit memo processed on June 20, 2014. According to Dr. Flatté, this was for unreimbursed expenses for 3 international meetings from April through June 2014. During these meetings, he met with potential speakers and others to plan the 2016 Chicago Conference.
- Eindhoven – We identified \$582.31 of withdrawals and related fees from ATMs in Eindhoven, Netherlands. According to Dr. Flatté, he was unable to recall the reason for the withdrawals.

Because the above payments were made from the receipts from conference registrations, and we are taking the total amount deposited to the account as undeposited collections, we will not include the above payments as improper disbursements.

**QuantCAD, LLC** - As previously stated, Dr. Flatté is the owner of QuantCAD, LLC (QuantCAD). QuantCAD was founded in March 2009. According to QuantCAD's website, "QuantCAD develops and sells design and characterization software for quantum devices in the semiconductor industry, principally along 2 main directions, integrated circuits and optoelectronic devices." QuantCAD was created to sell and continue to develop the software originally developed by the University of Iowa. The University of Iowa Research Foundation (UIRF) and QuantCAD entered into a License Agreement on September 10, 2015.

In accordance with the agreement, "Licensee (*QuantCAD*) shall pay UIRF within thirty (30) days after the end of each calendar half-year, during the term of the license in Paragraph 2.2, a royalty of 5 percent (5%) of the NET SALES of all LICENSED PRODUCTS or LICENSED SERVICES sold by Licensee and its AFFILIATES or sub licensees. In the case of sub licenses, Licensee shall also pay to UIRF 15 percent (15%) of non-royalty sublicensing income received by the Licensee (e.g. license issue fees, license maintenance fees, etc.)."

Based on reports provided to UIRF, QuantCAD entered into a licensing agreement with another firm for the software licensed under the agreement. No other licensing agreements were identified. We reviewed the QuantCAD bank statements and determined the only deposits to the QuantCAD account were from SANDIA National Labs (Sandia Labs). Sandia Labs is the company reported to UIRF as entering into the license agreement with QuantCAD. Upon entering into the agreement, Sandia Labs transfer \$13,990.00 to QuantCAD for the purchase of the software. In accordance with their agreement with UIRF, QuantCAD remitted \$699.50 (5% of the sale price) to UIRF.

## OTHER PROCUREMENT CARD CHARGES

As previously stated, we reviewed purchases made on Pcards issued to Dr. Flatté and his Administrative Assistant for the period of our investigation to determine the propriety of the purchases. Based on the review, we identified \$8,440.17 for the purchase of 3 robots and related equipment which do not appear reasonable and necessary for the operations of the University or the Physics Department. **Table 4** shows when each robot was purchased and the amount of the purchase.

<b>Table 4</b>			
<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
02/22/13	PAYPAL *MANTARONETW	Telepresence robot	\$ 2,332.95
03/25/13	AMAZON.COM	Remote control controller	28.00
07/03/13	DOUBLEROBOTICS.COM	Telepresence robot	2,036.24
08/15/13	APL*APPLE ONLINE STORE	Head for telepresence robot (double)	399.00
11/25/13	APL*APPLE ITUNES STORE	Robot controller joystick app	4.99
11/25/14	AMAZON MKTPLACE	Interface for video presence robot	143.29
02/29/16	DOUBLEROBOTICS.COM	Video conferencing robot	2,608.81
02/29/16	DOUBLEROBOTICS.COM	Video conferencing robot	202.35
04/09/16	DOUBLEROBOTICS.COM	Charging head for telepresence robot	305.54
04/19/16	APL*APPLE ONLINE STORE	iPad for robot head	379.00
Total			<u>\$ 8,440.17</u>

According to University officials and Dr. Flatté, the robots were used by Dr. Flatté to teach classes, supervise assistants, and attend meetings while he was out of the country or attending conferences. The robots use a web based program which allows Dr. Flatté to use the camera and microphone on the robot to see, hear, and speak during classes and meetings using the web. The purchases of the robots and related equipment were from general fund resources and not from federal grants administered by Dr. Flatté. Based on the University's accounting system, the robots and the related equipment were approved in accordance with University policies. All 3 robots are located on the University's campus. **Appendix 5** includes an illustration from the vendor's website of the robots used by Dr. Flatté.

University officials we spoke with stated the purchases were not necessary because University staff have access to various web-based programs for meetings, such as Skype®, GoToMeeting™, and other programs. These programs also allow staff to attend meetings using a laptop or other device which allows them to hear, speak, and see what is going on during the meeting or during a class. These programs often have a fee associated based on the number of attendees and duration of the meeting. The robots purchased by Dr. Flatté also would require the use of a program to allow him to attend these meetings and classes.

Because University staff have access to web-based programs which allow them to video conference, attend meetings, and teach classes, we consider the \$8,440.17 for the purchase of robots and related equipment an unnecessary disbursement for the University. As a result, the \$8,440.17 is included in **Exhibit A** as an improper disbursement.

We reviewed the purchases made on Dr. Flatté and his Administrative Assistant's Pcard's. With the exception of the disbursements related to the conferences and the purchase of the robots, we did not identify any other improper, unsupported, or unnecessary disbursements or reimbursements on the Pcards.

## TRAVEL REIMBURSEMENTS

University officials we spoke with also identified concerns with the number of trips Dr. Flatté made to California and other states where family members resided. They also voiced a concern certain costs may have been paid more than once through the following possibilities:

- the University paid certain costs directly to a vendor for which Dr. Flatté may have been reimbursed by another organization,
- the University reimbursed Dr. Flatté for certain costs which were paid directly to the vendor by another organization, or
- both the University and another organization reimbursed Dr. Flatté for certain costs.

University policies allow staff to be reimbursed for expenses incurred as a result of traveling for University business including, research, collaboration on research, conferences and seminars, or other approved events. In addition, the University Operations Manual includes a requirement related to reimbursement of travel expenses when a third party is involved. The policy states “University travelers occasionally receive travel reimbursements from third party sources. It is the traveler’s and the department’s responsibility to assure that these funds are deposited to UI accounts when those expenses have been paid directly by the University via procurement card or other means or have already been reimbursed via a University travel voucher.”

We reviewed travel reimbursements issued to Dr. Flatté for the period of our investigation to determine if the reimbursements were properly supported, reasonable and necessary for his job duties, in compliance with grant requirements where applicable, and to identify if the travel may have been reimbursed by a third party.

Based on our review of Dr. Flatté’s travel reimbursement requests, we determined he included support for his travel reimbursements in accordance with University policies. However, in some cases the dates of trips, agendas for conferences, and a description of the purpose of the trip were not always provided or apparent. We also identified instances where the purpose of the trip included just “consulting” or “collaboration”. According to University officials we spoke with, the use of these terms is allowable as a description of the travel. Although the use of the term “consulting” or “collaboration” is accepted by the University, it does not allow a reviewer to determine if the trip is properly coded to a specific grant, if the trip was necessary and reasonable, and in the case where the trip is to an area where family is located, it limits the ability of the reviewer to determine if the trip was primarily for University business or was personal in nature.

As previously stated, it is up to the faculty member and the departments to ensure funds are deposited to the proper University account when travel is reimbursed by a third party and original expenses have been paid by the University. Based on a review of the travel reimbursement form, the form does not include an area specific for disclosing when a third party is also paying for all or a portion of the travel. As a result, it is up to the faculty member to disclose any third party reimbursements. The policy also does not require disclosure of a third party’s involvement prior to a trip being approved, or an accounting of how the travel expenses will be split between the University and a third party.

Because Dr. Flatté included disclosures related to his appointments with Eindhoven University of Technology, Netherlands and other organizations on his conflict of interest and commitment forms, we requested a listing of checks written by Dr. Flatté and any amount deducted from his monthly payroll to determine if the amounts reimbursed or deducted from his payroll were related to a third party paying for a portion or all of his travel expenses.

The information recorded in the University accounting system included a description of “3<sup>rd</sup> party travel reimbursement” as the reason for the deposit or the payroll deduction authorized by Dr. Flatté. Based on the information available, for some of the reimbursements we were able to determine the trip the reimbursements related to. However, support was not always included



with the reimbursement or payroll deduction allowing us to determine which trip or conference the reimbursement related to. In addition the support did not include detailed descriptions or support showing the amounts the third party agreed to reimburse Dr. Flatté for his travel or other expenses. As a result, we are unable to determine if the reimbursements related to a specific trip or conference and if the amount of the reimbursement was the total amount the University should have received as a result of a third party agreeing to reimburse Dr. Flatté.

## **OTHER ADMINISTRATIVE ISSUES**

During our testing and fieldwork, we identified additional items discussed in detail in the following paragraphs.

**Lack of University Follow-Up** – 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.

During our review, we determined Dr. Flatté disclosed both QuantCAD and Scientific Conferences in his Conflicts of Interest and Commitment Disclosure forms for 2012 through 2015. However, Dr. Flatté did not disclose information related to the purpose of or his ownership of Scientific Conferences. Copies of Dr. Flatté's disclosure forms are included in **Appendix 1**.

According to University officials we spoke with, they could not locate any follow-up by staff related to Dr. Flatté's disclosures or a management plan other than the agreement between UIRF and QuantCAD.

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, Scientific Conferences was created by Dr. Flatté to facilitate conferences. These conferences included the use of the University logo and listed the University as a sponsor. University policy requires approval to use the University logo and when listing the University as sponsor for an event. When the University is a sponsor or co-sponsor, any fees collected, or the amount agree to be paid to the University, is required to be deposited with the University.

Because Dr. Flatté used the University logo, listed the University as a sponsor, and his company collected registration fees for conferences where the University was listed as a sponsor, Dr. Flatté violated University policies and procedures.

**Department Review** – Dr. Flatté is required to attach supporting documentation to his Pcard vouchers and to any travel or other reimbursement requests he submits. Once the supporting documentation is attached to the voucher or request for reimbursement, the information is scanned in to the University accounting system and processed through the normal approval process.

Dr. Flatté's Pcard voucher and reimbursement requests are submitted to a fiscal analyst for review. The fiscal analyst has the responsibility for reviewing the voucher/reimbursement requests and ensure it is mathematically accurate, contains supporting documentation, and the expense coding is correct. The voucher/reimbursement request is then forwarded on to the Administrative Service Administrator for approval. The Administrator is to review the claim and accept responsibility for examining all charges, along with required supporting documentation to determine the charge is for a valid business purpose, for the University's benefit, and is in

compliance with University policies and procedures. Once the Administrator approves the claim, the claim is routed to Accounts Payable for final review and approval.

As previously stated, the supporting documentation attached to Dr. Flatté's Pcard and travel reimbursement requests indicated the conferences were co-sponsored by the University and other organizations and included the University logo. We are unable to determine why University officials did not identify concerns the costs were related to conferences which were not approved by University officials.

The staff who reviewed the vouchers/reimbursement requests did not follow-up to determine if the charges on his Pcard for conference venues and transportation requests to reimburse speakers were for conferences approved by the University.

**Use of University Name and Logo** – As previously stated, the brochures published for the 2011 and 2013 conferences in Romania and the 2016 conference in Chicago included the use of the University logo. According to the Chapter 33 of the University Operations Manual:

- The use of the University name for any purpose in any non-University endeavor not previously sanctioned by the Office of Strategic Communication is prohibited. Individuals or entities who contract with the University for goods or services are not permitted to imply an endorsement by the University of their goods or services by virtue of their contract with the University.
- University faculty or staff may, acting in their capacities as individuals, use the name of the University for self-identification purposes before the general public, with the following exceptions:
  - The University name may not be used by such University faculty or staff in any event, writing, broadcast, or other media presentation, advocating, or endorsing the sale of an item of commerce, be it product or service, where the University is represented as benefiting from, having an interest in, or advocating such sale.
  - The University name may not be used by such University faculty or staff in any event, writing, broadcast, or other media presentation, where both of the following apply:
    - 1) the context is such that the average recipient of the presentation would reasonably believe that it was the University itself rather than merely the faculty or staff member that was advocating or endorsing the sale of an item of commerce, be it product or service, and
    - 2) the University faculty or staff member has a pecuniary interest, direct or indirect, in the product or service, or receives money or any valuable thing, any commission, percentage, discount or other payment, gift, bonus, tip, or gratuity, directly or indirectly, as a result of participating in the presentation.

In addition, Chapter 20 of the Operations Manual states:

- The University of Iowa logo and wordmark are the core of the graphic identity system. They should appear in all communication projects that represent the University to external audiences.
- The wordmark or logo is not to be used in a way that might suggest University endorsement of any non-University product or service (see also II-33 Use of University Name) unless prior approval is obtained from the Graphic Identity Committee.

According to University officials, they were not aware Dr. Flatté used the University of Iowa logo on the conference brochures and were not asked if the University would sponsor the conferences discussed above. As a result, Dr. Flatté improperly used the University logo and identified the University as sponsoring the conferences without the proper approval from University officials.

**Email** – As a professor, Dr. Flatté was provided a University email account for official University business. When we requested access to Dr. Flatté’s email, University officials notified us Dr. Flatté’s account included a “rule” which forwarded all email to a different destination which was not a University email account. As a result, they were unable to recover email prior to the date we requested the email.

According to the website Dr. Flatté forwarded his email to, the organization offers a service to consolidate email from multiple accounts. According to University officials, they were aware some professors forwarded their email to a third party in order to be compliant with Federal Export controls and for other reasons. Federal Export controls restrict the export of goods, technology, related technical data, and certain services in the interest of protecting the national security and domestic economy. This includes information sent and received via email.

The University email policy allows staff to use a “mail routing or destination email address”. Although University policy allows the use of a third party system, the policy does not address how email related to a staff’s job duties is to be provided to the University if the staff person leaves University employment. In addition, by allowing staff to move email off the University system, the University is unable to monitor the propriety of the email and ensure information moved off the University system is not confidential or protected by other restrictions such as HIPPA or Export Controls established by the federal government.

### **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) Conflict of Interest - The University requires all employees to complete Conflicts of Interest and Commitment Disclosure forms annually and to review the conflict of interest policy. The University did not attempt to verify the information provided by Dr. Flatté was complete or accurate. The University relies on the employee’s ethics to properly disclose all required or potential conflicts. Such reliance is not sufficient. University officials should take an active role in identifying unreported conflicts of interest.

Based on our testing and observations, Dr. Flatté disclosed the existence of Scientific Conferences. However, the information provided did not disclose the purpose of the company or his ownership of the company. In addition, the University was unable to determine if University staff followed up with Dr. Flatté to determine the purpose of Scientific Conferences.

In addition, Dr. Flatté did not disclose his wife owned Dendrite Development which was used by Scientific Conferences to support conferences which used the University logo and indicated the University was a sponsor of the conference.

Recommendation – The University should require employees to include the date the conflict of interest began, information related to publications and research in which the University could have intellectual property rights, and any ownership interest.

In addition, the disclosure should include any information related to a personal business, such as the purpose of the business and particular field of study for the business. The University should then review the personal business to determine if the personal business is similar to the employee's job duties or in conflict with the University's mission.

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

(B) Travel Reimbursements – We identified the following concerns regarding travel claims submitted by Dr. Flatté and related University travel policies.

- University policy does not require advance notice or documentation showing the amount third-parties agreed 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.
- Travel claims included a vague purpose of the trip, such as consulting or collaboration. As a result, we could not determine if the trip was primarily for University or personal business.

Recommendation – The University 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 of expenses paid by the University and the third party upon completion of the travel. In addition, the University should develop procedures which ensure all employees properly disclose the nature of the travel, who collaborations and meetings are held with, and the dates and times the meetings occurred.

(C) Policies and Procedures – During our review, we identified the following concerns related to the University policies and procedures.

- Dr. Flatté did not have approval to use the University logo on brochures related to the 3 conferences he organized.
- The University did not approve the sponsoring of the 3 conferences organized by Dr. Flatté.
- Department staff assigned to review and approve vouchers and reimbursement requests did not follow-up on payments for conference venues, transportation of conference attendees, and travel reimbursements paid to conference speakers, to ensure the University approved sponsoring the conference.
- Dr. Flatté asked his administrative assistant to charge a portion of the Chicago 2016 conference room charge to her procurement card because he had reached his limit. University policy prohibits the splitting of charges between different procurement cards.

- The University email policy allows staff to use a “mail routing or destination email address”. The policy does not address how email related to a staff’s job duties is to be provided to the University if the staff person leaves University employment. In addition the University loses the ability to monitor the propriety of email and ensure compliance with other regulations such as HIPPA and Export Controls.

Recommendation – The University should implement procedures to ensure compliance with policies. Employees should sign a statement they have read and understand the policies found in the Operations Manual available online. The University should also review its policy on allowing emails to be moved off the University system to determine if it should be continued.

In addition, Pcard charges and requests for reimbursement should be reviewed to verify the costs are for a valid business purpose, for the University's benefit, charges were not split between multiple Pcards, and in compliance with University policies and procedures.

The reviewer should also identify and follow-up on Pcard charges or requests for reimbursements which include expenses related to sponsoring a conferences such as, speaker fees, conference room charges, catering, and other charges to ensure University officials approved sponsoring the conference and expenses are in accordance with the conference agreement.

## **Exhibits**

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

Summary of Findings  
For the Period July 1, 2011 through April 30, 2017

<b>Description</b>	<b>Exhibit/Table</b>	<b>Improper</b>
Undeposited Collections	<b>Table 2/ Page 11</b>	\$ 44,161.69
Improper disbursements paid by the University:		
Chicago Conference - 2016	<b>Table 3</b>	18,351.15
Romania Conference - 2013	<b>Table 3</b>	14,349.26
Romania Conference - 2011	<b>Table 3</b>	14,503.40
Other improper expenses - robots	<b>Page 17</b>	<u>8,440.17</u>
Subtotal improper disbursements		<u>55,643.98</u>
Total improper disbursements and undeposited collections		<u><u>\$ 99,805.67</u></u>

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

Scientific Conferences Bank Account Activity  
For the Period July 1, 2011 through April 30, 2017

<b>Post Date</b>	<b>Description</b>	<b>Description from Check Image</b>
01/31/11	INTEREST DEPOSIT	NA
07/15/11	VERIFYBANK PAYPAL PPD COMPANY ID PAYPALRD33	NA
07/15/11	VERIFYBANK PAYPAL PPD COMPANY ID PAYPALRD33	NA
07/26/11	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
07/28/11	Check #8999, REFERENCE 000097910	Jennifer Flatte
07/31/11	INTEREST DEPOSIT	NA
08/31/11	DEBIT MEMO	Michael Flatte
08/31/11	INTEREST DEPOSIT	NA
08/31/11	DEPOSIT	NA
09/23/11	CHECK# 8999, REFERENCE 008905340	Ivan Schuller
10/02/11	INTEREST DEPOSIT	NA
10/31/11	INTEREST DEPOSIT	NA
11/14/11	CHECK# 8999, REFERENCE 000020490	Nitin Samarth
11/30/11	INTEREST DEPOSIT	NA
12/31/11	INTEREST DEPOSIT	NA
02/29/12	INTEREST DEPOSIT	NA
04/01/12	INTEREST DEPOSIT	NA
04/04/12	CHECK# 8999, REFERENCE 000033870	Jennifer Flatte
04/04/12	CHECK# 8999, REFERENCE 000033860	Dendrite Development
04/30/12	INTEREST DEPOSIT	NA
05/31/12	INTEREST DEPOSIT	NA
06/29/12	CHECK# 8999, REFERENCE 000062840	University of Iowa
07/01/12	INTEREST DEPOSIT	NA
07/31/12	INTEREST DEPOSIT	NA
08/21/12	DEPOSIT	NA
09/03/12	INTEREST DEPOSIT	NA
09/30/12	INTEREST DEPOSIT	NA
10/31/12	INTEREST DEPOSIT	NA
12/02/12	INTEREST DEPOSIT	NA
12/31/12	INTEREST DEPOSIT	NA
01/31/13	INTEREST DEPOSIT	NA
02/02/13	INTEREST DEPOSIT	NA
02/28/13	INTEREST DEPOSIT	NA
03/02/13	INTEREST DEPOSIT	NA
03/31/13	INTEREST DEPOSIT	NA
04/04/13	CHECK# 8999, REFERENCE 000045300	Michael Flatte



	Debits/ Checks	Credits/ Deposits	Description per Supporting Documentation and Dr. Flatté
\$	-	0.38	NA
	-	0.16	None
	-	0.18	None
	-	2,600.00	Romania - 2011
1,000.00	-	-	Romania - 2011
	-	0.03	NA
135.43	-	-	Romania - 2011
	-	0.15	NA
	-	4,962.00	Romania - 2011
1,000.00	-	-	Romania - 2011
	-	0.54	NA
	-	0.43	NA
1,000.00	-	-	Romania - 2011
	-	0.40	NA
	-	0.37	NA
	-	0.35	NA
	-	0.39	NA
122.19	-	-	Other - conference website
1,500.00	-	-	Other - conference website
	-	0.23	NA
	-	0.24	NA
2,009.06	-	-	Romania 2011 - Reimb SUI
	-	0.22	NA
	-	0.07	NA
	-	474.70	None
	-	0.09	NA
	-	0.09	NA
	-	0.11	NA
	-	0.11	NA
	-	0.11	NA
	-	0.10	NA
	-	0.18	NA
	-	0.10	NA
	-	0.15	NA
	-	0.11	NA
342.92	-	-	Reimburse expenses

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

Scientific Conferences Bank Account Activity  
For the Period July 1, 2011 through April 30, 2017

<b>Post Date</b>	<b>Description</b>	<b>Description from Check Image</b>
04/30/13	INTEREST DEPOSIT	NA
05/17/13	ATM W/D 0216 05/17/13 00000468 HILLS BANK & TRUST CO IOWA CITY IA	NA
05/20/13	ATM W/D 0216 05/18/13 00542154 SCHIPHOL WISSELKANTOOR SCHIPHOL, NL	NA
05/20/13	ATM W/D 1154 05/19/13 00378358 RABOBANK EINDHOVEN- VELNL	NA
05/20/13	ATM TRANSACTION CHARGE	NA
05/20/13	ATM TRANSACTION CHARGE	NA
05/28/13	ATM TRANSACTION CHARGE	NA
05/28/13	ATM W/D 0325 05/25/13 00309826 RABOBANK EIDHOVEN- VELNL	NA
06/02/13	INTEREST DEPOSIT	NA
06/05/13	DBT CRD 2219 06/04/13 00069412 NMC*NAMECHEAP.COM 323- 375822 CA	NA
07/31/13	INTEREST DEPOSIT	NA
08/21/13	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
08/22/13	CHECK# 899 REFERENCE 000055780	Michael Flatte
09/02/13	INTEREST DEPOSIT	NA
09/11/13	CHECK# 8999, REFERENCE 000061750	Cyrus Hirjibehedin
09/12/13	CHECK# 8999, REFERENCE 000006600	Michael Flatte
09/30/13	INTEREST DEPOSIT	NA
10/31/13	INTEREST DEPOSIT	NA
12/01/13	INTEREST DEPOSIT	NA
12/31/13	INTEREST DEPOSIT	NA
03/31/14	INTEREST DEPOSIT	NA
04/30/14	INTEREST DEPOSIT	NA
06/01/14	INTEREST DEPOSIT	NA
06/20/14	DEBIT MEMO	M Flatte
06/30/14	INTEREST DEPOSIT	NA
07/31/14	INTEREST DEPOSIT	NA
09/01/14	INTEREST DEPOSIT	NA

Debits/ Checks	Credits/ Deposits	Description per Supporting Documentation and Dr. Flatté
-	0.08	NA
300.00	-	Other
192.37	-	Other
192.37	-	Other
1.00	-	Other
1.00	-	Other
1.00	-	Other
194.57	-	Other
-	0.05	NA
26.94	-	Other
-	0.01	NA
-	3,893.88	Romania - 2013
808.34	-	Romania - 2013 Dr. Flatte reimburse conference related expenses
-	0.11	NA
350.00	-	Romania - 2013
775.06	-	Romania - 2013 Dr. Flatte reimburse conference related expenses
-	0.18	NA
-	0.17	NA
-	0.17	NA
-	0.16	NA
-	0.16	NA
-	0.16	NA
-	0.18	NA
1,575.00	-	Other planning meetings 2016 conf
-	0.11	NA
-	0.03	NA
-	0.04	NA

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

Scientific Conferences Bank Account Activity  
For the Period July 1, 2011 through April 30, 2017

<b>Post Date</b>	<b>Description</b>	<b>Description from Check Image</b>
09/30/14	INTEREST DEPOSIT	NA
10/20/14	CHECK# 8999, REFERENCE 000093930	Jennifer Flatte
10/22/14	CHECK# 8999, REFERENCE 000080830	Jennifer Flatte
10/22/14	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
11/02/14	INTEREST DEPOSIT	NA
11/28/14	<i>No Activity</i>	NA
12/31/14	Interest Deposit	NA
01/30/15	<i>No Activity</i>	NA
03/01/15	Interest Deposit	NA
03/31/15	<i>No Activity</i>	NA
04/30/15	<i>No Activity</i>	NA
05/31/15	Interest Deposit	NA
06/30/15	<i>No Activity</i>	NA
07/31/15	<i>No Activity</i>	NA
08/31/15	Interest Deposit	NA
09/30/15	<i>No Activity</i>	NA
11/01/15	Interest Deposit	NA
11/30/15	<i>No Activity</i>	NA
12/31/15	<i>No Activity</i>	NA
01/31/16	Interest Deposit	NA
02/29/16	<i>No Activity</i>	NA
03/31/16	<i>No Activity</i>	NA
05/01/16	Interest Deposit	NA
05/31/16	<i>No Activity</i>	NA
06/30/16	Interest Deposit	NA
07/29/16	<i>No Activity</i>	NA
08/31/16	<i>No Activity</i>	NA
09/26/16	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
09/30/16	CHECK# 899, REFERENCE 000058700	The Field Museum
10/02/16	Interest Deposit	NA
10/11/16	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
10/17/16	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
10/19/16	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA

Debits/ Checks	Credits/ Deposits	Description per Supporting Documentation and Dr. Flatté
-	0.03	NA
400.00	-	Other - Website development 2016 SPINOS conference
900.00	-	Other - Website development 2016 SPINOS conference
-	934.93	None
-	0.02	NA
-	-	NA
-	0.01	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	0.01	NA
-	-	NA
-	-	NA
-	8,000.00	Chicago -2016
3,547.00	-	Chicago -2016
-	0.13	NA
-	6,810.00	Chicago -2016
-	5,823.00	Chicago -2016
-	7,000.00	Chicago -2016

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

Scientific Conferences Bank Account Activity  
For the Period July 1, 2011 through April 30, 2017

Post Date	Description	Description from Check Image
10/20/16	WIRE TRANSFER CREDIT BANQUE DE FRANCE SPINOSVI QUINARD 20161020B7001C000619 20161020QMGFNP71000228 10200737FT03	NA
10/24/16	CHECK# 1007, REFERENCE 000032110	Hyatt Place Chicago
10/24/16	TRANSFER PAYPAL PPD COMPANY ID PAYPALSD11	NA
10/26/16	CHECK# 1000, REFERENCE 000061420	Michael Flatte
10/26/16	CHECK# 1003, REFERENCE 00061430	Michael Flatte
10/26/16	CHECK# 1006, REFERENCE 00061410	Michael Flatte
10/31/16	CHECK# 1005, REFERENCE 000036100	Dendrite Development
10/31/16	INTEREST DEPOSIT	NA
11/01/16	CHECK# 1002, REFERENCE 000038940	Field to Table Catering
11/02/16	WIRE TRANSFER CREDIT BANQUE DE FRANCE 31 RUE CROIX DES PETTITS-CHAMPS PARIS, FRANCE SPINOS6 DELPRAT 20161102B6B7001C000243 20161102QMGFNP62000208 11020734FT03	NA
11/02/16	WIRE TRANSFER CREDIT BANQUE DE FRANCE 31 RUE CROIX DES PETTITS-CHAMPS PARIS, FRANCE SPINOS6 MATANA 20161102B6B7001C000228 20161102QMGFNP69000167 11020734FT03	NA
11/02/16	WIRE TRANSFER CREDIT BANQUE DE FRANCE 31 RUE CROIX DES PETTITS-CHAMPS PARIS, FRANCE SPINOS6 GALCERAN /ROC/ 20161102B6B7001C000231 20161102QMGFNP75000186 11020734FT03	NA
11/07/16	CHECK# 1001, REFERENCE 000008300	Good Earth Catering Com
11/30/16	INTEREST DEPOSIT	NA
03/31/17	INTEREST DEPOSIT	NA
04/21/17	CHECK # 1004	University of Iowa
04/30/17	INTEREST DEPOSIT	NA
05/02/17	CLOSING WITHDRAWAL	NA
	Total	
	NA - Not applicable.	

Debits/ Checks	Credits/ Deposits	Description per Supporting Documentation and Dr. Flatté
-	480.00	Chicago -2016
10,912.47	-	Chicago -2016
-	1,234.03	Chicago -2016
257.29	-	Chicago -2016
134.89	-	Chicago -2016
32.14	-	Chicago -2016
2,500.00	-	Chicago -2016
-	1.03	NA
5,825.00		Chicago -2016
-	480.00	Chicago -2016
-	730.00	Chicago -2016
-	730.00	Chicago -2016
6,058.00	-	Chicago -2016
-	0.26	NA
-	0.70	NA
2,067.65		University of Iowa
	0.12	NA
0.12		NA
<u>\$ 44,161.81</u>	<u>44,161.81</u>	

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

SPINOS Conference - Chicago 2016  
For the Period July 1, 2011 through April 30, 2017

Date	Pay to	Amount Paid by	
		University of Iowa	Scientific Conferences
09/28/16	Field Museum - SPL Event	\$ 4,453.00	-
09/28/16	CHECK# 899 - The Field Museum	-	3,547.00
10/07/16	Frost Lighting Co of IL	2,440.00	-
10/07/16	MMM (Magnetism & Magnetic Materials)	510.00	-
10/16/16	Staples	467.33	-
10/17/16	Windy City Limousine	288.40	-
10/17/16	Field Museum-SPL Event	3,967.50	-
10/18/16	Windy City Limousine	288.40	-
10/19/16	Windy City Limousine	288.40	-
10/19/16	Windy City Limousine	288.40	-
10/19/16	Hyatt Place	934.52	-
10/19/16	Hyatt Place	934.52	-
10/19/16	Hyatt Place	934.52	-
10/19/16	Hyatt Place	233.63	-
10/19/16	Hyatt Place	934.52	-
10/20/16	Windy City Limousine	771.50	-
10/20/16	Windy City Limousine	288.40	-
10/20/16	Windy City Limousine	288.40	-
10/20/16	Dr. Flatte Travel reimbursement	2,107.36	-
10/24/16	CHECK# 1007 - Hyatt Place Chicago	-	10,912.47
10/26/16	CHECK# 1006 - Michael Flatte	-	32.14
10/26/16	CHECK# 1003 - Michael Flatte	-	134.89
10/26/16	CHECK# 1000 - Michael Flatte	-	257.29
10/31/16	CHECK# 1005 - Dendrite Development	-	2,500.00
11/01/16	CHECK# 1002 - Field to Table Catering	-	5,825.00
11/07/16	CHECK# 1001 - Good Earth Catering Company	-	6,058.00
Total		\$ 20,418.80	29,266.79

SPINOS = Spins in Organic Semiconductors



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**Description per Support and Dr. Flatté**


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Partial Payment for Venue - SPINOS event  
 SPINOS Deposit  
 Staging Company for Field Museum event  
 Full registration for Flatte  
 Binders/paper/indoor banner - supplies for Chicago event  
 Monday bus shuttle-39 people - Hotel to U of Chicago  
 Partial payment for venue - SPINOS event  
 Tuesday bus shuttle-39 people - Hotel to U of Chicago  
 Wednesday bus shuttle-39 people - Hotel to U of Chicago  
 Wednesday bus shuttle-39 people - U of Chicago to Hotel  
 Hotel charges - \$233.63 per night @ 4 nights (for speaker)  
 Hotel charges - \$233.63 per night @ 4 nights (for speaker)  
 Hotel charges - \$233.63 per night @ 4 nights (for speaker)  
 Hotel charges - \$233.63 per night @ 4 nights (for speaker)  
 Hotel charges - \$233.63 per night @ 4 nights (for speaker)  
 Wednesday bus shuttle-50 people - Hotel 5:30pm-10:30pm  
 Thursday bus shuttle-39 people - Hotel to U of Chicago  
 Thursday bus shuttle-39 people - U of Chicago to Hotel  
 Food/mileage/hotel - SPINOS Event  
 Hotel charges for conference  
 Conference expense reimbursement  
 Conference expense reimbursement  
 Conference expense reimbursement  
 Website development and hosting services  
 Catering for conferences  
 Catering for conference

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

Workshop on Nanoscale Spin and Charge Dynamics - Romania 2013  
For the Period July 1, 2011 through April 30, 2017

Date	Pay to	Amount Paid by	
		University of Iowa	Scientific Conferences
07/13/13	Transilvania Dev ( <i>hotel/conference center</i> )	\$ 813.71	-
07/13/13	Transilvania Dev ( <i>hotel/conference center</i> )	2,458.83	-
07/25/13	Orbitz	17.99	-
07/25/13	Lufthansa	648.00	-
08/07/13	Michael Flatte	331.50	-
08/20/13	Transilvania Development ( <i>hotel/conference center</i> )	6,751.23	-
08/21/13	Jayicj, Ania	1,328.00	-
08/21/13	Vignale Giovanni	1,000.00	-
08/22/13	CHECK# 8999 - Michael Flatte	-	808.34
09/04/13	Gupta, Jay	1,000.00	-
	CHECK# 8999, REFERENCE 000061750 (Cyrus		
09/11/13	Hirjibehedin)	-	350.00
09/12/13	CHECK# 8999, REFERENCE 000006600 (Michael Flatte)		775.06
	Total	<u>\$ 14,349.26</u>	<u>1,933.40</u>

Note: Items in italics added by auditor.

**Description per Support and Dr. Flatté**

---

Conference charges

Conference charges

Airfare fee

Airfare

Travel Reimbursement

Conference charges

Travel Reimbursement

Travel Reimbursement

Reimburse conference related expenses

Travel Reimbursement

Travel Reimbursement

Reimburse conference related expenses

---

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

Workshop on Spin and Charge Dynamics - Romania 2011  
For the Period July 1, 2011 through April 30, 2017

Date	Pay to	Amount Paid by	
		University of Iowa	Scientific Conferences
02/28/11	Eximtur Srl ( <i>Hotel/conference center</i> )	\$ 4,000.00	-
04/14/11	Eximtur Srl ( <i>Hotel/conference center</i> )	3,120.00	-
06/21/11	American Airlines	1,696.07	-
07/13/11	Eximtur Srl ( <i>Hotel/conference center</i> )	7,212.10	-
07/29/11	Check #8999 - Jennifer Flatte	-	1,000.00
08/22/11	M. Flatte	469.95	-
08/31/11	DEBIT MEMO	-	135.43
09/07/11	M Flatte	14.34	-
09/30/11	CHECK# 8999 - Ivan Schuller	-	1,000.00
11/30/11	CHECK# 8999 - Nitin Samarth	-	1,000.00
06/29/12	CHECK # 8999 - University of Iowa	-	2,009.06
Total		<u>\$ 16,512.46</u>	<u>5,144.49</u>

Note: Items in italics added by auditor.

**Description per Support and Dr.  
Flatté**

---

Conference charges

Conference charges

Airfare for Dr. Flatte

Conference charges

Dendrite Development

Travel reimbursement

Expense reimbursement

Travel reimbursement

Reimbursement Brasov workshop

Travel reimb braslov conf in memo

Reimburse expenses

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

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Manager  
Matthew C. Hickenbottom, Senior Auditor  
Cole J. Hanley, CPA, Assistant Auditor

A handwritten signature in black ink, reading "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

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

Copy of Dr. Flatte's Conflict of Commitment Forms

eCOI Printable Report

Page 1 of 3

Name: Michael Flatte

Telephone Number: +1 319 335 0201  
Email: michael-flatte@uiowa.edu  
Submitted: 04/30/2016 05:24pm

- At the time this report was filed:
- You identified yourself as a researcher not sponsored by a PHS agency.
  - You were not a UIHC employee.
  - You were a faculty member.
  - You were 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 whom 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 may type in the full name of the entity.

QuantCAD LLC

Type Of Entity:

for-profit non-publicly-traded

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 am considered a University Official and have an affiliation with this entity
- I use my expertise/professional knowledge

3. OUTSIDE PROFESSIONAL ACTIVITIES AND INTERESTS: Did you perform any outside professional activities with a non-UI entity 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. It also refers to entities that might be involved in the conduct of human subjects research at the University.

• 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.
- Interests that may be related to the conduct of human subjects research, such as a clinical research sponsor.
- 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.
- 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).
- 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).
- 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?

Yes

6. FAMILY MEMBER COMPENSATION AND INTERESTS: 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? Did they/do they serve in a role that would be considered to have "fiduciary duties" (i.e. employee, board of directors, etc.)?

Yes



# Report on Special Investigation of the University of Iowa Department of Physics

## Copy of Dr. Flatte's Conflict of Commitment Forms

eCOI Printable Report

Page 2 of 3

7. LICENSING/ROYALTY INCOME: In the previous or current calendar year did you or any member of your immediate family, (your spouse, domestic partner, or dependent children) receive either of the following:

- 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?*
- 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 *could be used in the conduct of human subjects research at the University?*

Yes

### Activities with QuantCAD LLC

[eCOI Overview](#)

#### 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	Yes	Yes
Paid Authorship		
Editing A Book For A Publishing Company		
Consultant		Yes
Company Founder/Owner	Yes	Yes
Executive Or Employee		
Expert Witness		
Training/Education Provider		
Training/Education Recipient		
Product Evaluation/Development		
Board Of Directors		
Speaker Or Presenter		
Other - Specify:		

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	\$ 2267	\$ 13000
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	0	3

## Report on Special Investigation of the University of Iowa Department of Physics

### Copy of Dr. Flatte's Conflict of Commitment Forms

eCOI Printable Report

Page 3 of 3

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

Yes

If yes, enter the estimated total amount of your travel expenses paid or anticipated in the current calendar year \$ 500

#### Family Member Compensation and Interests with QuantCAD LLC

[eCOI Overview](#)

1.	Previous year	Current calendar year
Total amount of compensation paid to your immediate family members (spouse, domestic partner, and/or dependent children).	less than \$5000 specify the value \$ 814	less than \$5000 specify the value \$ 2000
Role with Fiduciary Duty (i.e. employee, board of directors, etc).		

2. Explain why he/she received the compensation from this entity (salary, consulting, etc.):

salary - administrative position with entity

#### Licensing/Royalty Income with QuantCAD LLC

[eCOI Overview](#)

1. Please indicate how the income was paid/is being paid to you and/or your immediate family member(s) (spouse, domestic partner, and dependent children):

directly from the entity

2. Who received the income related to this patent or copyright in the previous calendar year?

- you

3. The amount of licensing/royalty income paid to you and/or your immediate family.

	Received in previous calendar year	Received or anticipated in the current calendar year
You (individually)	\$ 0	\$ 500
Your immediate family member(s)	\$ 0	\$ 0

# Report on Special Investigation of the University of Iowa Department of Physics

## Copy of Dr. Flatte's Conflict of Commitment Forms

eCOI Printable Report

Page 1 of 2

Name: Michael Flatte

Telephone Number: +1 319 336 0201

Email: michael-flatte@uiowa.edu

Submitted: 04/30/2016 05:18pm

At the time this report was filed:

- You identified yourself as a researcher not sponsored by a PHS agency.
- You were not 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 whom 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 may type in the full name of the entity.

#### Scientific Conferences

Type Of Entity:

non-profit

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

3. **OUTSIDE PROFESSIONAL ACTIVITIES:** Did you perform any outside professional activities with a non-UI entity 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.

- DO INCLUDE:
  - 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.
  - 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.
  - 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).
  - 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).
  - Holding office in or serving as a referee for a scholarly journal or an academic press.

Yes

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 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 Scientific Conferences

[eCOI Overview](#)<https://ecoi.uiowa.edu/ear/viewreport/23585/print>

11/22/2016

# Report on Special Investigation of the University of Iowa Department of Physics

## Copy of Dr. Flatte's Conflict of Commitment Forms

eCOI Printable Report

Page 2 of 2

## 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	Yes	Yes
Paid Authorship		
Editing A Book For A Publishing Company		
Consultant	Yes	Yes
Company Founder/Owner		
Executive Or Employee		
Expert Witness		
Training/Education Provider		
Training/Education Recipient		
Product Evaluation/Development		
Board Of Directors		
Speaker Or Presenter		
Other - Specify:		

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

No

## 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	0	0

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

Yes

If yes, enter the estimated total amount of your travel expenses paid or anticipated in the current calendar year \$ 1000

Report on Special Investigation of the  
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Copy of Chicago 2016 Conference Flyer



# INTERNATIONAL MEETING ON SPINS IN ORGANIC SEMICONDUCTORS

## UNIVERSITY OF CHICAGO OCTOBER 16-20, 2016

### Topics of interest include

- Organic spintronics
- New methods of generating spin currents,  
including spin Hall effects and spin pumping
- Magnetic field effects in organic materials
- Organic magnets
- Spin chemistry
- Spin statistics in organic semiconductor materials and devices
- Spin dynamics and transport in carbon-based materials  
and other spin-related phenomena in organic and carbon-based materials

### Dates & Deadlines

- Abstract Submission: July 15, 2016
- Abstract Decision Notification: July 20, 2016
- Registration Deadline: September 7, 2016
- Housing Deadline: September 7, 2016
- SPINOS VI: October 16-20, 2016

The banquet will be held on Wednesday Oct 19 at the Field Museum

## Confirmed Invited Speakers

- Martin Brandt, University of Munich
- Stephen Forrest, University of Michigan
- Danna Freedman, Northwestern University
- Jing Gao, Peking University
- Nicholas Harrison, University of Iowa
- Janis, University of Illinois
- Robert Holm, University of Illinois at Chicago
- Yefim Yanikov, University of Illinois at Chicago

A block of rooms has been reserved at the Hyatt Place Chicago-South  
5225 S. Harper Ave., Chicago, IL, a few blocks from the conference location.






[www.spinsconference.org](http://www.spinsconference.org) [organizers@spinsconference.org](mailto:organizers@spinsconference.org)

Co-chairs: Michael E. Flatté (U. Iowa) and David D. Awschalom (U. Chicago)

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

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## **3<sup>rd</sup> Workshop on Nanoscale Spin and Charge Dynamics**

**July 8-July 12, 2013**

**City Plaza Hotel  
Cluj-Napoca, Romania**

Conference Organizers

**Michael E. Flatté  
Kimberley Hall  
Paul Koenraad  
Ionel Țifrea**

Sponsored by  
**University of Iowa  
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# Report on Special Investigation of the University of Iowa Department of Physics

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8 Jan 11 - 8 Oct 11

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### 2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems

Brasov, Romania  
July 17-22, 2011

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#### The Workshop

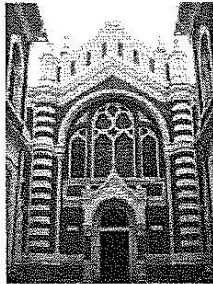
The field of spin and charge properties at the nanoscale is moving forward extremely rapidly, characterized by several unifying themes: quantum coherence, single-quantum dynamics, inhomogeneous magnetism and the effects of collective modes on transport and optics. The motion of domain walls in magnetic nanowires, the dynamics of a coherent exciton in a single quantum dot, and the interactions between magnetic dopants in a semiconductor are examples of areas of intensive research in this field. The 2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems brings together experts in the theory and experiment of such systems, with a small number of junior participants. The workshop format, with pedagogical talks presented by leaders in the field, and considerable time scheduled for discussion, is designed to encourage scientific advances at the workshop and to spark new collaborations.

#### Travel Support

There may be travel support for some participants to attend the workshop - please contact [organizers@spincharge.org](mailto:organizers@spincharge.org) for more information.

#### Topic List

- single magnetic dopants in semiconductors.
- single-quantum dynamics.
- inhomogeneous magnetism.
- domain walls in magnetic nanowires.
- quantum coherent dynamics.
- Kondo interactions between a single exciton and a continuum.
- transport in graphene, nanoribbons, and nanotubes



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## 2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems

Brasov, Romania  
July 17-22, 2011

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Downloads:


Program (85kb)

Full Program book with Abstracts (20MB)

July 17  
6pm: Conference bus from  
Bucharest airport to  
conference site in Brasov.

Registration is in the  
evening.

### Program Schedule

Monday July 18	Tuesday July 19	Wednesday July 20	Thursday July 21	Friday July 22
8:45-9:00 Michael Flatté & Ionel Titrea Welcoming Remarks.				
9:00-10:00 Nitin Samarth <i>Nanospintronics with magnetic semiconductor devices</i>	9:00-10:00 Ivan Schuller <i>Nanostructures: confinement, proximity and induced phenomena</i>	9:00-10:00 Vanessa Sih <i>Mapping spin-orbit splitting in strained semiconductors</i>	9:00-10:00 Brian Gerardot <i>Coherent quantum dot spectroscopy</i>	9:00-10:00 Paul Koenraad <i>Magnetic impurities in semiconductors studied by Scanning Tunneling Microscopy</i>
10:00-10:15 Discussion	10:00-10:15 Discussion	10:00-10:15 Discussion	10:00-10:15 Discussion	10:00-10:15 Discussion
10:15-10:45 Coffee Break	10:15-10:45 Coffee Break	10:15-10:45 Coffee Break	10:15-10:45 Coffee Break	10:15-10:45 Coffee Break
10:45-11:45 Giovanni Vignale <i>Emerging spin-orbit interaction and electric control of spin waves in magnetic insulators</i>	10:45-11:45 Michael Flatté <i>Optospintronics</i>	10:45-11:45 Marco Polini <i>Persistent spin oscillations in a spin-orbit coupled superconductor</i>	10:45-11:45 Kimberley Hall <i>Nonlinear optical response of GaMnAs</i>	10:45-11:45 Carlo Canali <i>Theory of STM spectroscopy of Mn impurities on GaAs surface and subsurfaces</i>
11:45-12:00 Discussion	11:45-12:00 Discussion	11:45-12:00 Discussion	11:45-12:00 Discussion	11:45-12:00 Discussion
12:00-1:30 Lunch Break	12:00-1:30 Lunch Break	Afternoon Excursion Peles and Bran Castle/Dracula Castle (7 hours)	12:00-1:30 Lunch Break	End of Program Bus leaves for Bucharest airport from the conference site, to arrive Bucharest airport by 5pm.
1:30-2:30 H. Christian Schneider <i>Dynamics of spin- dependent scattering mechanisms and spin correlations in</i>	1:30-2:30 Ionel Titrea <i>Confinement and diffusion effects in nuclear spin dynamics in low</i>		1:30-2:30 Jan van Dalft <i>Quantum quench of Kondo correlations in optical absorption</i>	

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http://ephonage.org/speakers/

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## 2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems

Brasov, Romania  
July 17-22, 2011

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### Lecturers

Carlo Canali - Linneaus University  
*Theory of STM spectroscopy of Mn impurities on GaAs surface and subsurfaces*

Michael Flatté - University of Iowa  
*Optospintronics*

Brian Gerardot - Heriot-Watt University  
*Coherent quantum dot spectroscopy*

Kimberley Hall - Dalhousie University  
*Nonlinear optical response of GaMnAs*

Paul Koenraad - Eindhoven University of Technology  
*Magnetic impurities in semiconductors studied by Scanning Tunneling Microscopy*

Marco Polini - NEST, Istituto Nanoscienze-CNR and Scuola Normale Superiore Pisa  
*Persistent spin oscillations in a spin-orbit-coupled superconductor*

Nitin Samarth - Penn State University  
*Nanospintronics with magnetic/semiconductor devices*

Vanessa Sih - U. Michigan  
*Mapping spin-orbit splitting in strained semiconductors*


Ionel Tifrea - CSU Fullerton  
*Confinement and diffusion effects in nuclear spin dynamics in low dimensional nanostructures*


H. Christian Schneider - University of Kaiserslautern  
*Dynamics of spin-dependent scattering mechanisms and spin correlations in semiconductors*


Ivan Schuller - UC San Diego  
*Nanostructures: Confinement, Proximity and Induced Phenomena*


Giovanni Vignale - U. Missouri Columbia  
*Emerging spin-orbit interaction and electric control of spin waves in magnetic insulators*

Jan van Delft - Ludwig-Maximilians-Universität München  
*Quantum quench of Kondo correlations in optical absorption*



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http://epinchance.org/excursion/ 36

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## 2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems

Brasov, Romania  
July 17-22, 2011

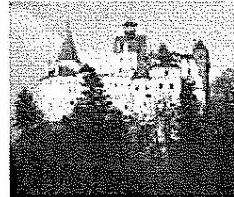
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### Peles and Bran Castle/Dracula Castle

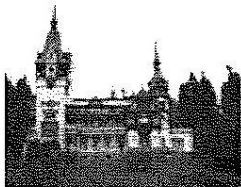
20 July 2011 13:00 o'clock  
Duration: 7 hours

**Peles Castle:** Former royal family residence.  
The castle itself is very impressive through the riches it has accumulated: old and new canvases, old furniture, weapons, valuable paintings, everything placed with good taste.

**Bran Castle:** well known as "Dracula Castle". During this tour, the participants will have the opportunity to visit one of the most valuable medieval architectural monuments in Romania and to find out the truth about Dracula's legend.



Please sign up for the  
Excursion on the  
Accommodations Form.



**Price: 55€ / person**  
The price includes:  
English speaking guide  
Transportation  
Peles Castle and Bran Castle entry fees  
Dinner with traditional menu

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The image is a screenshot of a website for a conference. At the top, there is a browser address bar showing 'http://spincharge.org/organizers/'. To the right of the address bar is a calendar widget for September 2011, with the 21st highlighted. Below the address bar, the main title of the conference is displayed in a large, white, sans-serif font: '2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems'. Below the title, the location and dates are given: 'Brasov, Romania' and 'July 17-22, 2011'. The background of the top section is a dark, textured image of a mountain range. Below this, there is a white rectangular area containing a navigation menu on the left and a list of organizers on the right. The navigation menu includes links for HOME, SCHEDULE & PROGRAM, ABSTRACT SUBMISSION, INVITED SPEAKERS, REGISTRATION, TRAVEL & ACCOMMODATIONS, EXCURSIONS, and ORGANIZERS (which is underlined). The organizers list includes: Ionel Tifrea - California State University, Fullerton; Michael Flatté - University of Iowa; Paul Koenraad - Eindhoven University of Technology; and Kimberley Hall - Dalhousie University. Below the organizers list, there is a small, dark, square image showing a building at night. At the bottom of the page, there are three logos: 'THE UNIVERSITY OF IOWA' on the left, 'TU/e Technische Universiteit Eindhoven University of Technology' in the center, and 'DALHOUSIE UNIVERSITY Inspiring Minds' on the right. Below the logos, there is a small line of text: 'COPYRIGHT © 2011 SPINCHARGE CONF. ALL RIGHTS RESERVED. CONTACT US'.

http://spincharge.org/organizers/

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2nd Advanced Workshop on Spin and Charge Properties of Low Dimensional Systems

Brasov, Romania  
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Example of Robots from Vendor Website

