GOLDMAN FORENSIC RESEARCH LLC

August 2, 2026

Goldman Forensic Research LLC Financial Conflict of Interest (FCOI) Policy
Effective: August 2, 2026

1) Introduction

The purpose of this policy is to ensure that research funded by the National Institutes of Health (NIH) is designed, conducted, and reported objectively and without bias resulting from Investigator financial conflicts of interest (FCOI). The 2011 revised regulations are 42 CFR Part 50 Subpart F, “Promoting Objectivity in Research” and 45 CFR Part 94, “Responsible Prospective Contractors”, which set requirements for promoting objectivity in Public Health Service (PHS)–funded research for grants, cooperative agreement, and research contracts, respectively. The regulations and this policy do not apply to SBIR or STTR Phase I applications or awards.

This policy is intended to implement the regulatory requirements for PHS/NIH grants and cooperative agreements per the regulation at 42 CFR Part 50 Subpart F and NIH’s guidance. Goldman Forensic Research LLC ("The Institution") adopts this policy for all Investigators (as defined below) engaged in PHS/NIH-funded research. It establishes processes to identify, disclose, and manage Investigator financial conflicts of interest to protect research integrity, ensure the safety of human and animal subjects, and maintain public trust in PHS/NIH-supported research.

2) Applicability
This policy implements the regulatory requirements provided in 42 CFR Part 50 Subpart F for grants and cooperative agreements issued by the NIH. This policy applies to individuals who meet the regulatory definition of “Investigator” (as defined below) who are planning to participate in or who participate in PHS/NIH-funded research.

3) Definitions
For the purpose of these policies and procedures, the following definitions apply:

Financial Conflict of Interest (FCOI): A Significant Financial Interest (SFI) that the Institution's Designated Official determines is related to the PHS/NIH-funded research and could directly and significantly affect the design, conduct, or reporting of that research. See 42 CFR 50.603 and 50.605(a)(1).

Financial Interest: Anything of monetary value, whether or not its value is readily ascertainable.

Institutional Responsibilities: An Investigator's professional responsibilities on behalf of Goldman Forensic Research LLC, including research design, conduct, and reporting; forensic or laboratory consultation; protocol and data management; analysis; publication and communication of results; grant administration; committee service; and other professional services performed for the Institution.

Designated Official (DO): A qualified individual appointed by Goldman Forensic Research LLC to solicit and review SFI disclosures, determine relatedness and whether an FCOI exists, and develop or approve management plans. Appointment and duties follow 42 CFR 50.604(b), 50.604(f), and 50.605(a). For any matter involving the owner/PD/PI, the DO must be independent and non-conflicted.

Institution: Any public or private organization, domestic or foreign (excluding a federal agency) that is applying for or receives, PHS/NIH research funding.

Investigator: The Project Director (PD) or Principal Investigator (PI), and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of PHS/NIH-funded research or proposed research. Goldman Forensic Research LLC will determine Investigator status according to the individual's actual responsibilities rather than title, employer, or payment arrangement. An Investigator may include a medical examiner, laboratory professional, collaborator, consultant, or specialist pathologist when that person exercises independent professional judgment that could materially affect research design, specimen selection or suitability, quality-control decisions, interpretation of findings, conclusions, or reporting. A person who performs only predetermined routine technical or administrative services, without responsibility for research decisions, interpretation, or reporting, is not automatically an Investigator. The Designated Official will document each determination before the individual begins the applicable research activities and will reconsider the determination if the individual's responsibilities change.

Manage: means taking action to address a financial conflict of interest, which can include reducing or eliminating the financial conflict of interest, to ensure, to the extent possible, that the design, conduct, and reporting of research will be free from bias.

Research: A systematic investigation, study, or experiment designed to develop or contribute to generalizable knowledge relating broadly to public health. The term includes basic and applied research and any such activity for which funding is available from a PHS Awarding Component through a grant or cooperative agreement, as provided in 42 CFR 50.603.

PHS-Funded Research: Any activity supported by a Public Health Service (PHS) Awarding Component through a grant, cooperative agreement, or contract, whether funded under the PHS Act or other statutory authority.

PHS: The Public Health Service of the U.S. Department of Health and Human Services, and any components of the PHS to which the authority involved may be delegated, including the National Institutes of Health (NIH).

NIH: The biomedical research agency within the Public Health Service (PHS) that funds and conducts research to improve health and advance scientific knowledge.

Senior/Key Personnel: The PD/PI and any other individual identified as senior/key personnel by the Institution in a grant application, progress report, or other submission to PHS/NIH. For this policy, the term applies specifically to the public accessibility requirement, which mandates disclosure only of financial conflicts of interest held by these senior/key personnel, as described in Section 9.

Significant Financial Interest (SFI):

1) A domestic or foreign financial interest consisting of one or more of the following interests of the Investigator, the Investigator's spouse or domestic partner, and dependent children, that reasonably appears to be related to the Investigator's Institutional Responsibilities performed on behalf of Goldman Forensic Research LLC. See 42 CFR 50.603.

- **(i) Publicly traded entity:** An SFI exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure and the value of any equity in the entity as of the date of disclosure, when aggregated, exceeds $5,000. Remuneration includes salary and payments for services (e.g., consulting fees, honoraria, paid authorship). Equity interest includes stock, stock options, or other ownership interests measured by public prices or other reasonable market value.
- **(ii) Non-publicly traded entity:** An SFI exists if the value of any remuneration received from the entity in the 12 months preceding the disclosure, when aggregated, exceeds $5,000, or when the Investigator (or the Investigator's spouse or dependent children) holds any equity interest (e.g., stock, stock option, or other ownership interest); or
- **(iii) Intellectual property:** An SFI includes intellectual property rights and interests (e.g., patents and copyrights) upon receipt of income related to those rights and interests; the regulation does not impose a $5,000 threshold on this category. See 42 CFR 50.603.

2) Investigators must disclose any reimbursed or sponsored travel related to their Institutional Responsibilities, regardless of amount, except for travel reimbursed or sponsored by the U.S. entities listed below. See 42 CFR 50.603.
Such travel includes trips paid on behalf of the Investigator rather than reimbursed directly, where the exact cost may not be known. The disclosure must cover the previous 12 months and include, at minimum, the purpose, sponsor or organizer, destination, and duration of each trip.

The disclosure requirement does not apply to travel that is reimbursed or sponsored by the following:

- a federal, state, or local government agency located in the United States,
- a United States Institution of Higher Education,
- an academic teaching hospital,
- a medical center, or
- a research institute affiliated with a United States Institution of Higher Education

3) The term "significant financial interest" **does not include**, and therefore investigators are not required to disclose, the following types of financial interests:

- Salary, royalties, or other remuneration paid by Goldman Forensic Research LLC to the Investigator if the Investigator is currently employed or otherwise appointed by Goldman Forensic Research LLC, including intellectual property rights assigned to Goldman Forensic Research LLC and any agreements to share royalties related to those rights.
- Any equity interest in Goldman Forensic Research LLC since Goldman Forensic Research LLC is a commercial or for-profit organization. This exclusion only applies when the applicant/recipient or a subrecipient is a for-profit organization
- Income from investment vehicles such as mutual funds and retirement accounts, provided the Investigator does not directly control the investment decisions for those vehicles.
- Income from seminars, lectures, or teaching engagements sponsored by a U.S. federal, state, or local government agency, a U.S. institution of higher education, an academic teaching hospital, a medical center, or a research institute affiliated with a U.S. institution of higher education.
- Income from service on advisory committees or review panels for a U.S. federal, state, or local government agency, a U.S. institution of higher education, an academic teaching hospital, a medical center, or a research institute affiliated with a U.S. institution of higher education.

Foreign Financial Interests: Investigators must disclose financial interests from foreign entities, including foreign institutions of higher education and foreign governments. The U.S.-entity exclusions for certain teaching, advisory, and travel activities do not extend to foreign sources. Remuneration is subject to the applicable $5,000 aggregation threshold, while reimbursed or sponsored travel must be disclosed regardless of amount.

4) Significant Financial Interest (SFI) Disclosure Requirements

Investigators will disclose their SFIs that are related to their "institutional responsibilities" as defined in the policy. **The disclosure will not be limited to an Investigator's research responsibilities or their funded research as this is too narrow in scope and not consistent with the 2011 regulation.** The Investigator SFI Disclosures will be retained by Goldman Forensic Research LLC as part of the record maintenance requirements. These disclosure duties implement 42 CFR 50.604(e).

Investigators are required to disclose SFIs at the following times:

- **At the time of application:** The PI and every other individual who meets the definition of Investigator must disclose SFIs to the DO no later than the time the PHS/NIH application is submitted. A new Investigator added after submission or during the award must disclose promptly and before participating in the project.

- **Annual disclosure during the award:** Each Investigator participating in research under an NIH award must submit an updated SFI disclosure at least annually as prescribed by Goldman Forensic Research LLC (on or before October 1) during the award period. The annual disclosure must include: (1) any new information that was not previously disclosed to the DO under this policy, including SFIs associated with NIH-funded projects transferred from another institution; and (2) updated details for any previously disclosed SFI, such as changes in the value of an equity interest.

- **Ad-hoc basis during the award:** Each Investigator participating in PHS/NIH-funded research must submit an updated SFI disclosure within 30 days of discovering or acquiring a new SFI (e.g., through purchase, marriage, or inheritance). Updated disclosure of reimbursed or sponsored travel must also be submitted within 30 days of each occurrence.

5) Review of SFI Disclosures

Goldman Forensic Research LLC is a single-owner institution. The owner/PD/PI may perform administrative and eRA Commons Signing Official or FCOI-user functions, but may not review or decide any disclosure in which he has an interest. Before submitting a PHS/NIH application, Goldman will document the appointment of a qualified, independent, non-conflicted Designated Official to solicit and review disclosures, determine relatedness and whether an FCOI exists, and develop or approve management plans under 42 CFR 50.604(b), 50.604(f), and 50.605(a)(1). The DO will sign confidentiality and impartiality certifications, disclose any conflict, and recuse when necessary; Goldman will appoint a replacement DO for any recused matter. No Investigator may determine whether his or her own SFI constitutes an FCOI.

The SFI disclosures will be reviewed as described below:

- **Prior to the issuance of a new award or before any expenditure of any awarded funds (e.g., during Just-in-Time stage):** The DO will review the Investigator's SFIs before NIH issues a new award. If an FCOI is identified, an FCOI report will be submitted to NIH via the eRA Commons FCOI Module prior to any expenditure of funds.

- **Annual SFI disclosure:** As part of the annual disclosure process, Investigators must provide updated information on any previously disclosed SFIs (e.g., revised value of an equity interest). The DO will review these updates to determine whether changes to an existing management plan are needed. Any modifications will be reflected in the next Annual FCOI report submitted to NIH, if applicable.

- **Ad hoc basis during award period: If a new Investigator joins a project or an existing Investigator acquires or discovers a new SFI during the project, the DO will, within 60 days:** (1) review the disclosure; (2) determine whether the SFI is related to the PHS/NIH-funded research; (3) determine whether an FCOI exists; and, if so, (4) implement, on at least an interim basis, a management plan.

An FCOI report will be submitted to NIH within 60 days of identifying the FCOI.

6) Guidelines to Determine Relatedness of SFI to Funded Research and FCOI
The DO is responsible for assessing whether an Investigator's SFI is related to the PHS/NIH-funded research and, if so, whether the SFI is an FCOI. The DO will apply the relatedness standard in 42 CFR 50.604(f) and the FCOI determination standard in 42 CFR 50.605(a)(1).

Relatedness Test: An SFI is related to the research when the DO reasonably determines that:

- The SFI could be affected by the PHS/NIH-funded research, or
- The SFI is in an entity whose financial interests could be affected by the PHS/NIH-funded research.

INVESTIGATOR INVOLVEMENT: The DO may consult with the Investigator when assessing whether an SFI is related to the research, but the DO makes the determination.

Designated Official FCOI Determination: An FCOI exists when the DO reasonably determines that the SFI could directly and significantly affect the design, conduct, or reporting of the PHS/NIH-funded research. See 42 CFR 50.605(a)(1).

7) Management of SFIs that Pose an FCOI
When an FCOI is identified, the DO will determine and implement management strategies to ensure that the research is conducted objectively. Examples of management conditions under 42 CFR 50.605(a)(1) include, but are not limited to:

1. Public disclosure of the FCOI (e.g., in publications or presentations, to study personnel, to the IRB, IACUC, or Data Safety Monitoring Board).
2. For human subjects research, disclosure of the FCOI to participants in the informed consent document.
3. Appointment of an independent monitor to protect against bias in the design, conduct, and reporting of the research.
4. Modification of the research plan.
5. Change of personnel roles or removal from portions of the research.
6. Reduction or elimination of the financial interest (e.g., divesting equity).
7. Severance of relationships that create financial conflicts.

The DO will communicate the determination and management plan in writing to the Investigator and require written certification of compliance. No PHS/NIH funds may be expended until the Investigator has met all disclosure requirements and agreed in writing to comply with any management plan. Goldman Forensic Research LLC will submit any required FCOI report through the eRA Commons FCOI Module.

8) Monitoring Investigator Compliance
Goldman Forensic Research LLC will monitor Investigator compliance with the management plan for the duration of the NIH award. When the Institution's FCOI policy applies to subrecipient Investigators, the Institution will monitor subrecipient Investigator compliance with the management plan. As part of this monitoring process, the DO may request and review documentation demonstrating compliance with required FCOI disclosures, including publications, presentation materials, abstracts, posters, and written communications to study personnel. Investigators must provide copies of such materials, including relevant emails or other written disclosures, to the DO for recordkeeping. These records will be maintained to document compliance with the management plan and to support institutional review and audit activities. Monitoring will be documented in accordance with 42 CFR 50.605(a)(1).

9) Public Accessibility of the FCOI Policy and FCOIs Held by Senior/Key Personnel
FCOI Policy: A copy of this FCOI policy is available on Goldman Forensic Research LLC's public website at Goldman Forensic Research LLC FCOI Policy (https://www.goldmanforensicresearch.com/fcoi-policy.pdf) as required by Section 4.1.10 Financial Conflict of Interest of the NIH Grants Policy Statement. This implements 42 CFR 50.604(a), 42 CFR 50.605(a)(5), and NIH Grants Policy Statement Section 4.1.10.

Identified FCOIs held by Senior/Key Personnel: Before any funds are spent under an NIH award, Goldman Forensic Research LLC will ensure public accessibility, by providing a written response within five business days to requests for information about any SFI that meets all three of the following criteria:

- The SFI was disclosed, is still held by Senior/Key Personnel (the PD/PI and any other individual identified by Goldman Forensic Research LLC as senior/key personnel in the application, progress report, or other NIH submission).
- Goldman Forensic Research LLC has determined that the SFI is related to the NIH-funded research.

Goldman Forensic Research LLC has determined that the SFI constitutes an FCOI.
When applicable, Goldman Forensic Research LLC will make available at least the following information:

- Investigator's name
- Investigator's title and role with respect to the research project
- Name of the entity in which the SFI is held
- Nature of the SFI
- Approximate dollar value of the SFI in the following ranges:
  $0–$4,999; $5,000–$9,999; $10,000–$19,999; amounts between $20,000 and $100,000 by increments of $20,000; amounts above $100,000 by increments of $50,000; or a statement that the value cannot be readily determined by public prices or reasonable fair market value measures.

The written response will note that the information provided is current as of the date of the correspondence and is subject to updates on at least an annual basis and within 60 days of the institution's identification of a new FCOI, which should be requested subsequently by the requestor.

If Goldman Forensic Research LLC uses a publicly accessible website to meet this requirement, the information will be updated at least annually and within 60 days of:

- Receiving or identifying an additional SFI of Senior/Key Personnel related to the NIH-funded research that was not previously disclosed, or
- A new SFI being disclosed by Senior/Key Personnel joining the project and determined by the DO to be related and an FCOI. Information on SFIs subject to public accessibility will remain available for at least three years from the most recent update.

10) Reporting Identified Financial Conflicts of Interest
Prior to spending any funds under an NIH-funded award, Goldman Forensic Research LLC will submit an identified FCOI report to NIH, in accordance with the FCOI regulations, for any Investigator's SFI determined to be an FCOI. Goldman Forensic Research LLC will also ensure that the Investigator has agreed to and begun implementing the associated management plan. Reporting requirements are governed by 42 CFR 50.605(b).

Goldman Forensic Research LLC will ensure that an authorized eRA Commons user holds the FCOI role assigned by the Institution's Signing Official and is authorized to submit required FCOI reports. Administrative submission by the owner or another authorized user does not replace the independent DO's written review and determination. FCOI reports are submitted only for an active award when an FCOI has been identified. Current instructions are available in the eRA Commons FCOI documentation at https://www.era.nih.gov/help-tutorials/fcoi.

The institution will submit the following types of reports as explained below:

A. Initial (Original) FCOI Reports: The report must include all information required under 42 CFR 50.605(b)(3) or as outlined in NIH's FAQ currently numbered H.5. at https://grants.nih.gov/faqs#/financial-conflict-of-interest.htm?anchor=52888.

When an FCOI is identified, the Original Report will be submitted as described below:

- **Prior to the expenditure of funds:** If an FCOI is identified at the time a new NIH award is issued, the FCOI SO will submit an “Original” FCOI report (2011 FCOI) through the eRA Commons FCOI Module before any funds are spent.
- **Within 60 days of Identifying a New FCOI during the award:** If an FCOI is identified during the award period (e.g., a new SFI is disclosed or a new Investigator joins the project), the Institution must submit an Original FCOI report within 60 days of identifying the FCOI.

B. Annual FCOI Reports: For the duration of an award, including any extensions with or without funds, the Institution must submit an annual FCOI report to NIH. This report will indicate whether each previously reported FCOI is still being managed or no longer exists and describe any changes to the management plan, if applicable.

- The annual report must be submitted at the same time as the Research Performance Progress Report (RPPR) or multi-year progress report, and at the time of any grant extension, following NIH guidance (see https://grants.nih.gov/policy-andcompliance/policy-topics/fcoi#elements-of-an-fcoi-report). NIH creates the opportunity for the FCOI SO to submit the Annual report 75 days prior to the next budget period start date for continuation awards. NIH will notify the Institution by an email when an annual report is due.
- Annual FCOI reports are not required at grant closeout.

C. Revision (or Mitigation) FCOI Reports: After completing a retrospective review, the Institution will submit a Revision report to NIH if new information about the FCOI is discovered, or a Mitigation report if the review finds that bias has occurred.

Types of FCOI Reports Summary Chart for NIH:

Required FCOI Reports to NIH via eRA Commons FCOI Module		
REPORT	**CONTENT**	**REQUIRED WHEN**

New FCOI Report (Initial Submission)	Grant number; PI; name of entity with FCOI; nature of FCOI; value of the financial interest (in required increments); description of how the financial interest relates to the research; key elements of the management plan	1) Prior to the expenditure of funds on a new award; or 2) Within 60 days of identifying any new FCOI during the award period
Annual FCOI Report	Status of the FCOI (whether it is still being managed or no longer exists) and any changes to the management plan, if applicable.	Submitted annually at the same time as the annual progress report, multi-year progress report, or at the time of a grant extension.
Revised FCOI Report	If applicable, updates to a previously submitted FCOI report to describe actions that will be taken to manage the FCOI going forward or to revise the original report.	Following a retrospective review when noncompliance with the regulation is identified, if applicable.
Mitigation Report	Project number; project title; contact PI/PD; name of Investigator with FCOI; name of entity with FCOI; reason for review; detailed methodology, findings, and conclusions.	After a retrospective review when bias is found.

11) Training Requirements for Investigators

Each Investigator will be informed of Goldman Forensic Research LLC's FCOI Policy and trained on their responsibility to disclose foreign and domestic SFIs under this policy and the FCOI regulation at 42 CFR Part 50 Subpart F. Training must be completed before an Investigator engages in PHS/NIH-funded research, at least once every four years, and promptly (as described below) when any of the following occur: These requirements implement 42 CFR 50.604(b).

- Goldman Forensic Research LLC revises this policy or related procedures in a way that affects Investigator requirements
- An Investigator is new to Goldman Forensic Research LLC research under an NIH award (training must be completed before participating in the research).
- Goldman Forensic Research LLC determines that an Investigator has not complied with this policy or with a management plan issued under it (training must be completed within 30 days as directed by the DO).

Goldman Forensic Research LLC requires each Investigator to complete the NIH FCOI training module identified below and retain the completion certificate for audit purposes. Supplemental NIH presentations may be used in addition to, but not instead of, the required training module.

- Required NIH FCOI training: https://grants.nih.gov/policy-and-compliance/policy-topics/fcoi/fcoi-training. The completion certificate must be provided to the DO and retained in the Institution's private compliance records.

- Optional supplemental resource: NIH Virtual Seminar presentation on FCOI compliance at https://www.youtube.com/watch?v=D292YZ6BX24.

12) Noncompliance With FCOI Policy and Corrective Actions
If Goldman Forensic Research LLC identifies an SFI that was not disclosed, reviewed, or managed in a timely manner, the DO will, within 60 days, review the SFI; determine whether it is related to NIH-funded research; determine whether it constitutes an FCOI; and, if so, implement an interim management plan describing actions taken or planned to manage the FCOI. Goldman will submit any required FCOI report through the eRA Commons FCOI Module. See 42 CFR 50.605(a)(3).

In addition, whenever an FCOI is not identified or managed in a timely manner, including:
- Failure by the Investigator to disclose an SFI that is later determined to constitute an FCOI;
- Failure by the institution to review or manage an FCOI; or
- Failure by the Investigator to comply with an established management plan.

Goldman Forensic Research LLC will, within 120 days of identifying noncompliance:
1. Complete a retrospective review of the Investigator’s activities and the NIH-funded research to determine whether the research, or any part of it, was biased in the design, conduct, or reporting.
2. Document the retrospective review in accordance with 42 CFR 50.605(a)(3)(ii)(B) or as described in NIH’s FAQ I.2. at https://grants.nih.gov/faqs#/financial-conflict-ofinterest.htm?anchor=52895. Based on the results of the retrospective review, if appropriate, the Institution shall update the previously submitted FCOI report, specifying the actions that will be taken to manage the financial conflict of interest going forward.

If bias is found, Goldman Forensic Research LLC will promptly notify NIH and submit a mitigation report as required by 42 CFR 50.605(a)(3)(iii) or as described in NIH’s FAQ I.3. at https://grants.nih.gov/faqs#/financial-conflict-of-interest.htm?anchor=52896 to NIH via the FCOI Module. The report will include:
- The impact of the bias on the research project, and
- The plan of action or corrective steps taken to eliminate or mitigate the effect of the bias.

Thereafter, Goldman Forensic Research LLC will submit FCOI reports annually to NIH as required by the regulation and terms and conditions of the award.

Depending on the circumstances, Goldman Forensic Research LLC may implement additional interim measures regarding the Investigator’s participation in the research until the retrospective review is complete.

If bias is not found following completion of the retrospective review, no further action will be taken unless new information is discovered that needs to be reported to the NIH. If applicable, the Institution will update an existing FCOI report to specify the actions that have been, and will be, taken to manage the FCOI going forward or update a previously submitted report information (e.g., increase in value of the SFI or add any newly identified SFIs) following the completion of the retrospective review.

If the failure of an Investigator to comply with an Institution's FCOI or a FCOI management plan appears to have biased the design, conduct, or reporting of the PHS/NIH-funded research, the

Institution shall promptly notify the PHS/NIH Awarding Component of the corrective action taken or to be taken. The PHS/NIH Awarding Component will consider the situation and, as necessary, take appropriate action, or refer the matter to the Institution for further action, which may include directions to the Institution on how to maintain appropriate objectivity in the PHS/NIH-funded research project. PHS may, for example, require Institutions employing such an Investigator to enforce any applicable corrective actions prior to a PHS/NIH award or when the transfer of a PHS/NIH grant(s) involves such an Investigator.

13) Clinical Research Requirements
If HHS determines that a PHS-funded clinical research project evaluating the safety or effectiveness of a drug, medical device, or treatment was designed, conducted, or reported by an Investigator with an unmanaged or unreported FCOI, Goldman Forensic Research LLC will require the Investigator to disclose the conflict in every public presentation of the research results and request an addendum to previously published presentations. See 42 CFR 50.606(c).

14) Subrecipient Requirements
A subrecipient relationship exists when federal funds flow from or through Goldman Forensic Research LLC to another individual or entity that will carry out a substantive portion of a PHS-funded research project and is accountable to Goldman Forensic Research LLC for programmatic outcomes and compliance.

Goldman Forensic Research LLC will take reasonable steps to ensure that subrecipient Investigators comply with 42 CFR Part 50 Subpart F. Under 42 CFR 50.604(c) and NIH Grants Policy Statement Section 15.2.1, each written agreement will specify whether Goldman's FCOI Policy or the subrecipient's compliant FCOI policy applies and will establish disclosure and reporting timeframes that allow Goldman to meet all NIH deadlines. Current NIH Grants Policy Statement: https://grants.nih.gov/grants/policy/nihgps/nihgps.pdf.

- **If the subrecipient's FCOI policy applies:** The subrecipient institution must certify in the written agreement that its policy complies with federal FCOI regulations. The agreement must require the subrecipient to report identified FCOIs to Goldman Forensic Research LLC in sufficient time for Goldman to meet NIH reporting deadlines.
  The agreement will require reporting before funds are spent and sufficiently in advance of the 60-day federal deadline. Goldman Forensic Research LLC's authorized FCOI user will submit the subrecipient FCOI report through the eRA Commons FCOI Module.
- **If the subrecipient cannot certify compliance:** The written agreement will state that Goldman Forensic Research LLC's FCOI Policy applies. Subrecipient Investigators must disclose SFIs directly to Goldman within the agreement's specified timeframe. Goldman will review the disclosures, implement and monitor any required management plan, and submit any required FCOI report through the eRA Commons FCOI Module.

15) Maintenance of Records
Goldman Forensic Research LLC will maintain all Investigator financial-interest disclosures, the Institution's review and response to each disclosure whether or not an FCOI was found, management plans, retrospective reviews, and actions taken under this policy. Records will be retained for at least three years from submission of the final expenditures report, or longer when required, under 42 CFR 50.604(i) and 2 CFR 200.334.
Goldman Forensic Research LLC will retain these records for each competitive segment and for any longer period required by federal regulation or the terms and conditions of award. See https://www.ecfr.gov/current/title-2/section-200.334.

Copies of management plans will be retained as part of the record maintenance requirements and not submitted to the NIH per NIH's FAQ guidance.

16) Enforcement Actions for Investigator Noncompliance and Remedies for Noncompliance

Compliance with this policy is a condition of employment, appointment, contractual service, or participation for every applicable Investigator. Goldman Forensic Research LLC maintains enforcement mechanisms under 42 CFR 50.604(j).
Failure to disclose an SFI, comply with a management plan, complete required training, or otherwise comply with this policy may result in appropriate corrective or disciplinary action.

Such actions may include, but are not limited to, formal notification or disciplinary measures, restrictions on participation in research activities or use of research funds, suspension or termination of employment or contractual relationship, and/or disqualification from participation in Government Award–funded research, as appropriate.

In addition, Goldman Forensic Research LLC will take all actions required under applicable federal regulations and sponsor requirements, including conducting retrospective review, implementing mitigation measures where necessary, and notifying the sponsor when required.

In addition, the PHS/NIH Awarding Component and/or HHS may inquire at any time before, during, or after award into any Investigator disclosure of financial interests and the Institution's review (including any retrospective review) of, and response to, such disclosure, regardless of whether the disclosure resulted in the Institution's determination of an FCOI. The Institution will submit, or permit on site review of, all records pertinent to compliance with the regulation and this policy. To the extent permitted by law, HHS will maintain the confidentiality of all records of financial interests. On the basis of its review of records or other information that may be available, the PHS/NIH Awarding Component may decide that a particular FCOI will bias the objectivity of the PHS/NIH-funded research to such an extent that further corrective action is needed or that the Institution has not managed the FCOI in accordance with the regulation or this policy. The PHS/NIH Awarding Component may determine that imposition of specific award conditions under 2 CFR 200.208 (https://www.ecfr.gov/current/title-2/section-200.208), or suspension of funding or other enforcement action under 2 CFR 200.339 (https://www.ecfr.gov/current/title-2/section-200.339) is necessary until the matter is resolved.

17) Useful FCOI and NIH Resources

NIH e-mail address for FCOI-related inquiries: fcoicompliance@mail.nih.gov

https://www.ecfr.gov/current/title-42/chapter-I/subchapter-D/part-50/subpart-F

Financial Conflict of Interest at https://grants.nih.gov/policy-and-compliance/policy-topics/fcoi ·
FCOI Training at https://grants.nih.gov/policy-and-compliance/policy-topics/fcoi/fcoi-training

18) Point Of Contact

Questions about this Goldman Forensic Research LLC FCOI Policy, requests for publicly accessible information concerning identified FCOIs held by Senior/Key Personnel, and SFI disclosures should be directed to the institutional contact below. Written public-information requests will receive a response within five business days as required by 42 CFR 50.605(a)(5).

Contact:
Goldman Forensic Research LLC
P.O. Box 444, Bogue Chitto, MS 39629, United States |
gg@goldmanforensicresearch.com
www.goldmanforensicresearch.com
Phone: 661-305-2310

Policy owner: Gary S. Goldman, Owner and Authorized Institutional Official