NORTHWESTERN UNIVERSITY SUBRECIPIENT MONITORING GUIDELINES

The purpose of this document is to communicate Northwestern University’s guidelines pertaining to the programmatic and financial monitoring of its sponsored research award subrecipients. A subrecipient is a third-party organization performing a portion of a Northwestern University sponsored project. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. The terms of Northwestern University’s subrecipient relationships are documented in subcontract agreements.

Office of Management and Budget Circular A-133 requires pass-through entities, such as Northwestern University, to monitor their subrecipients’ use of Federal funds. This is to ensure compliance with Federal program laws and regulations and provisions of grant agreements or contracts. The Federal regulations that describe subrecipient monitoring are general, but contain the following core elements of compliance:

- Advising subrecipients of all applicable Federal laws and regulations, and all appropriate flow-down provisions from the prime agreement
- The routine receipt and review of Technical Performance Reports
- The routine review of Expenses-to-Budget
- The periodic performance of On-site Visits, or regular contact, if necessary
- The option to perform "audits" if necessary
- Review of A-133 audit reports filed by subrecipients and any audit findings
- Review of corrective actions cited by subrecipients in response to their audit findings
- Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

The above list is not exhaustive of all compliance requirements. In addition to the general elements of compliance noted above, there may be additional sponsor- or program-specific requirements that mandate collecting and documenting other assurances (e.g. on lab animals, human subjects, biohazards, etc.) during the course of a project.

These guidelines are intended to assist faculty and staff with ensuring that the subrecipient is conducting its portion of the sponsored activity in compliance with laws, regulations and subcontract terms and conditions, and that the subrecipient’s portion of the costs of the project are reasonable and allowable.

I. Roles and Responsibilities

Northwestern University is responsible for monitoring the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means, to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contract or grant agreements, and that performance of the goals are achieved. The following roles outline the designated responsibilities in order to fulfill our obligations under OMB Circular A-133.

Principal Investigators (PIs) have primary responsibility for monitoring subrecipients to ensure compliance with Federal regulations and University and sponsoring agency award terms and conditions.
Business and Research Administrators have responsibility for assisting PIs in reviewing invoices from subrecipients, questioning expenditures if necessary, and maintaining documentation of monitoring efforts. Office for Sponsored Research (OSR) has responsibility to issue the subagreement and subsequent amendments in compliance with the sponsor’s guidelines. Accounting Services for Research and Sponsored Programs (ASRSP) has responsibility for ensuring that the University’s subrecipient monitoring procedures are compliant with Federal and other applicable regulations.

Please see the Subrecipient Monitoring Guidelines, Appendix C, for a detailed description of the responsibilities associated with each role.

II. Monitoring Guidelines

Based on the criteria below, the PI and the Business and/or Research Administrator, in conjunction with representatives from OSR and ASRSP, will plan a level of departmental monitoring that reflects the risk or exposure that results from subcontracting the funds. The NU subcontract agreement contains language mandating the subrecipient’s adherence to all requirements imposed through flow down clauses from either the government or another sponsor. OMB A-133 Audit Reports further mitigate risk as we rely on the subrecipients’ institutional certification as an indication of their compliance with applicable regulations.

A "risk-based" approach to subrecipient monitoring is recommended with the frequency and intensity of monitoring driven by the criteria listed below. Applying a risk-based approach focuses monitoring on those subrecipients deemed at greatest risk for non-compliance.

A. Criteria for Monitoring Subrecipients

Size of the subrecipient award is a major factor. Large awards (for example with annual budgets >$500K) would receive substantial and frequent review and monitoring; mid-sized awards (annual budget $100K - $500K) would receive proportionately less substantial and less frequent monitoring; smaller awards (<$100K) would receive general review and monitoring

Award complexity, sensitivity of the work and/or extensiveness of the governing regulations

Award size relative to the subrecipient's sponsored research portfolio

Prior experience with the subrecipient

Percentage passed through: the larger the percentage of program awards passed through, the greater the need for subrecipient monitoring
Subrecipient location or for-profit status (remoteness from Northwestern University may mandate more oversight); increased risk associated with some foreign and for-profit subrecipients dictates that these merit a greater degree of review, evaluation and attention

- Degree of external oversight by auditors or sponsoring agencies
- Sophistication of the subrecipient's administrative systems and operations

B. Review of Invoices from Subrecipients

For cost reimbursement subcontracts, the subrecipient’s invoices should show both the current period and cumulative expenses to date. Business and/or Research Administrators, in consultation with their PIs, should compare subrecipient invoices to the subcontract budget to ensure that invoices:

- Are within budget parameters; fall within the dollar amount and time period of the agreement
- Appear reasonable based on the technical progress of the project; meet appropriate program milestones relative to the rate of expenditures
- Are timely and contain additional information as needed

Business and/or Research Administrators, in conjunction with OSR and ASRSP, should request explanations for any expenses listed as “miscellaneous” or “other,” including unusual or apparently excessive charges invoiced by the subrecipient. If the explanations received are insufficient to render a judgment on the allowability of the expense, additional detailed justifications should be requested from the subrecipient.

Business and/or Research Administrators may also periodically request, particularly from high-risk subrecipients, detailed support for selected invoiced charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may be requested from subrecipients are:

- Payroll records and related information, such as effort certifications
- Copies of paid invoices showing the cost of items purchased
- Descriptions of services rendered by consultants, including copies of consulting agreements
- Detail of travel charges including purpose of trip, airfare, meals, lodging, and ground transportation
- Documentation of having met cost sharing requirements
PIs must sign the invoice approving payment after the review and approval by the Business and/or Research Administrator. The PI’s signature implies that the work is satisfactory and the corresponding charges reflected on the invoice are acceptable. The invoice should be returned to ASRSP for processing. ASRSP will maintain a spreadsheet of invoices submitted and forward those invoices to Accounts Payable for payment.

Costs determined to be unallowable or unreasonable should be disallowed and deducted from the invoice. In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures, as listed below. Business and/or Research Administrators should coordinate these efforts with ASRSP.

- On-site visits: The PI, and other university representatives, may conduct visits to the subrecipient organization to evaluate both compliance with the scientific objectives of the project and the appropriateness of the subrecipient’s administrative systems and processes.
- Audits: Discretionary audits of subrecipients may also be conducted and are an acceptable monitoring procedure under Federal regulations.

C. Collection of Technical Performance Reports

The PI is responsible for ensuring that the technical performance reports are received, reviewed and evaluated on a timely basis as stated within the agreement. Unusual or unforeseen items should be investigated, and reports should be retained on file in the department. In some cases, subcontract terms may require specified deliverables in addition to, or in lieu of, technical reports.

D. Subrecipient Audit Verification

OSR will send the subrecipient organization either Appendix A, Monitoring Subrecipients Subject to OMB A-133 Audit Requirements, or Appendix B1, Subrecipient Questionnaire, together with the subcontract agreement. The subrecipient organization will complete and return the form to OSR with the signed subcontract agreement. For certain types of subcontracts, deemed high risk, OSR will not execute the subcontract until after the questionnaire has been evaluated, Appendix B2. In the case of material findings or instances of noncompliance, the subrecipient organization will provide copies of their audit report and corrective action plan to ensure the organization is compliant with Federal guidelines prior to the execution of the subcontract agreement.

On an annual basis, ASRSP will verify that the subrecipient organization has completed its OMB Circular A-133 audit, as applicable. ASRSP will send the OMB Circular A-133 Subrecipient Questionnaire to subrecipients that have not completed a questionnaire (see Appendix A).
ASRSP will monitor and review the responses from the subrecipients. In the event that ASRSP has concerns about the audit report or the corrective action plan, the subrecipient will be contacted to resolve the issues. If the subrecipient does not respond to ASRSP’s concerns in a timely manner, OSR and the department will be contacted. Future and or final payments on any current agreements may be withheld.

A new subrecipient monitoring report has been designed and is being built to manage the subrecipient A133 monitoring process in a more efficient manner. Once the report is in production, the standard operating procedures will be re-timelined in order to increase project efficiency.

E. Conflict of Interest (COI) Monitoring

OSR, along with NU COI and the applicable School through which a project is submitted and/or awarded, will have the responsibility to monitor subrecipient compliance with federal and sponsor requirements relative to COI. When issuing a subagreement under applicable awards, Northwestern will flow down applicable sponsor COI requirements to subrecipients. Subrecipients must certify that they have a COI policy that conforms to applicable requirements, certify that they will create such a policy, or certify that they agree to abide by Northwestern’s COI policy and process in order to ensure compliance.

At the proposal stage for applicable sponsors subject to COI requirements, OSR will confirm that the subrecipient has an active and enforced COI policy that is consistent with applicable federal requirements through one of the following mechanisms:

- OSR confirms that the subrecipient is listed in the Federal Demonstration Partnership (FDP) COI Clearinghouse: [http://sites.nationalacademies.org/PGA/fdp/PGA_070596](http://sites.nationalacademies.org/PGA/fdp/PGA_070596); or
- OSR secures language in the subrecipient Letter of Intent (LOI) in which the certifies that the subrecipient has a COI policy compliant with applicable federal requirements; or
- OSR secures a signed Subrecipient Commitment Form in which the subrecipient certifies that they have a COI policy compliant with 42 C.F.R. Part 50, Subpart F and 45 C.F.R. Part 94.
- If the subrecipient is not in the FDP COI Clearinghouse or is unable to certify to a COI policy compliant with applicable requirements in the LOI or Subrecipient Commitment Form, they may certify to one of two other options in the Subrecipient Commitment Form:

  1. For PHS agencies and agencies that specifically adhere to PHS COI regulations, these COI requirements flow down to subrecipients: 42 C.F.R. Part 50, Subpart F and 45 C.F.R. Part 94 For NSF, these COI requirements flow down to subrecipients: the current National Science Foundation Proposal and Award Policies and Procedures Guide. For other agencies with COI requirements: COI requirements identified in sponsor solicitation or project terms and condition are those that flow down to subrecipients.
Form: Subrecipient does not have an active and/or enforced conflict of interest policy and agrees to create a financial conflict of interest policy based on the FDP Model Policy located at http://sites.nationalacademies.org/PGA/fdp/PGA_061001; or Subrecipient does not have an active and/or enforced conflict of interest policy and agrees to abide by NU’s policy at http://www.research.northwestern.edu/news/stories/COIpolicy.html

If subrecipient agrees to abide by Northwestern’s COI policy, each subrecipient investigator must attest to reviewing NU COI training materials and complete a Subrecipient/Consultant COI Disclosure Form prior to Northwestern’s proposal submission to the sponsor. The department administrator or OSR should send each subrecipient investigator the PDF COI Training Document and a Subrecipient/Consultant COI Disclosure Form; both documents are available online at http://www.northwestern.edu/coi/subrecipients/index.html. Subrecipient investigators should send completed and signed Subrecipient/Consultant COI Disclosure Forms to nucoi@northwestern.edu. NUCOI notifies OSR when subrecipient COI disclosure forms are received in order to facilitate a compliant proposal submission.

At the award stage or subrecipient agreement amendment stage for applicable sponsors subject to COI requirements, for those subrecipients abiding by their own COI policies, OSR includes specific language in the subrecipient agreement that details the subrecipient’s COI compliance obligations. Any subrecipient reports of subrecipient investigator COIs should be referred to NUCOI so that appropriate sponsor reporting may occur, as applicable.

At award stage, for subrecipients abiding by Northwestern’s COI policy, OSR requests the following information from subrecipient investigators subject to NU’s COI policy (also known as “Persons Outside the Institution, or “POIs”):

- Name
- Date of Birth
- Email Address

These individuals are assigned with Net IDs and passwords and are notified via email of their access information and the need to undergo COI training and disclosure in the FASIS COI system.

At award stage, OSR and ASRSP verify COI compliance for POIs in the same manner as Northwestern investigators, by checking the Monitor Compliance pages in FASIS.

COI determinations must be documented in FASIS for all investigators on a project subject to COI requirements before project funding is released.
Resources and Contact Information

- OSR Evanston, Executive Director: 847-491-4236
- OSR Chicago, Executive Director: 312-503-1780
- ASRSP, A-133 Coordinator: 847-491-3385 or A133@northwestern.edu
- NUCOI: 847-467-4515 or nucoi@northwestern.edu

Thank you for your cooperation.
Subject: Monitoring Subrecipients Subject to OMB Circular A-133 Audit Requirements

The Office of Management and Budget Circular A-133 “Audits of Institutions of Higher Education and Other Nonprofit Institutions” requires that recipients of Federal awards, who are subject to the provisions of OMB Circular A-133, comply with the audit requirements of OMB Circular A-133.

According to our records, your institution received one or more Federal sub-awards from Northwestern University for the fiscal year ended August 31, 2006. As a sub recipient of Federal funds, we request certification from your organization that you are in compliance, if necessary, with A-133 requirements for the fiscal year ended in 2005. Accordingly, please check the appropriate box below and return with the required documents.

1. (     ) Our A-133 audit is not yet complete. We expect the audit to be completed by________________. Upon completion, we will provide you with a written certification and if material findings are reported related to our sub-award(s) from Northwestern University, we will send a copy of the audit report and corrective action plan.

2. (     ) Our A-133 audit is complete. There were no material weaknesses, no material instances of non-compliance and no findings related to the sub-award(s) from Northwestern University. Therefore, we are not enclosing a copy of the report.

3. (     ) Our A-133 audit is complete. Material weaknesses, material instances of non-compliance or findings related to Northwestern University’s sub-award(s) were noted. Enclosed is a copy of the audit report. Relevant findings, our responses and corrective action plan are discussed on page(s)________________.

4. (     ) We are not subject to the provisions of A-133 because:
   (     ) Our organization is for-profit.
   (     ) Our organization expended less than $ 500,000 in Federal funds.
   (     ) Other (please explain) ____________________________________________________________________.

I certify that the above checked boxes characterize the position of the institution of which I am a representative. Further, I certify that all relevant material findings have been disclosed in the audit report.

Signature: ___________________________________________ Date: __________
Name and Title: __________________________________________________________________________

Please send the response by «date»to: A133 Coordinator, Accounting Services for Research and Sponsored Programs, Northwestern University, 633 Clark, G-547, Evanston IL 60208-1112.

Should you have any questions regarding this request, please call (847) 491-3385. Thank you.
Date:

Organization/Institution Name:
Address:

SUBJECT: Subrecipient Questionnaire

Dear Sir/Madam:

As a subrecipient of federal funds from the Northwestern University (the University), you have indicated on our Subrecipient Letter of Intent (LOI) that your organization is not subject to the federal Office of Management and Budget (OMB) Circular A-133 audit requirements. The University is required to monitor all subrecipients of federal funds. Therefore, please complete the following questionnaire and submit all related documents as necessary; use a separate response page as needed. The following questions should be answered by the Independent Auditor (CPA) or Chief Financial Officer of your organization.

**General Information**

1. Does your organization have its financial statements reviewed by an independent public accounting firm? If yes, please enclose a copy of your most recent audited financial report with your response. □Yes □No

2. Other than financial statements, has any aspect of your organization’s activities been audited within the last two years by a governmental agency or independent public accountant? □Yes □No If yes, which agency and the outcome.

3. Are duties separated so that no one individual has complete authority over an entire financial transaction? □Yes □No

**Invoicing**

Revised 3/4/13_OSR
4. Does your organization have controls to prevent invoicing of funds in excess of approved, budgeted amounts? ☐ Yes ☐ No

5. Does your organization have procedures to ensure that costs deemed unallowable, per the federal/prime sponsor’s guidelines are excluded from the amount billed to the University under this subagreement? ☒ Yes ☐ No

6. Do you bill the University after actual expenditures have been incurred or deliverables have been accepted by the University? ☐ Yes ☐ No

Cash management

7. Were there any changes in key financial personnel during the last fiscal year? ☐ Yes ☐ No

8. Does your organization have a financial management system that provides records that can identify the source and application of funds for individual award-supported activities? ☐ Yes ☐ No

9. Are federal/sponsored funds deposited in a separate bank account or accounted for through grant-loan fund control accounts? ☐ Yes ☐ No

10. Are all disbursements properly documented with evidence of receipt of goods or performance of services? ☐ Yes ☐ No

11. Are all bank accounts reconciled monthly? ☐ Yes ☐ No

Payroll

12. Are payroll charges checked against program budgets? ☐ Yes ☐ No

13. Does your organization have a system to control paid time, especially time charged to specific award agreements? ☐ Yes ☐ No

Procurement

14. Are there procedures to ensure procurement at competitive prices? ☐ Yes ☐ No

15. Is there an effective system of authorization and approval of:
   (a) capital equipment expenditures? ☐ Yes ☐ No
   (b) travel expenditures ☐ Yes ☐ No

16. Are all disbursements from your organization properly documented with evidence of receipt of goods or performance of services? ☐ Yes ☐ No

Property Management
17. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts? ☐ Yes ☐ No

18. Are there effective procedures for authorizing and accounting for the disposal of property and equipment? ☐ Yes ☐ No

19. Are detailed property records periodically checked by physical inventory? ☐ Yes ☐ No

20. Briefly describe the organization’s policies concerning capitalization and depreciation.

Enter Text Here

Cost Transfers

21. Does the organization ensure that all cost transfers are legitimate and appropriate? ☐ Yes ☐ No

Indirect Costs

22. Does your organization have an indirect cost allocation plan or negotiated indirect cost rate? ☐ Yes ☐ No If yes, please provide a copy of your rate agreement.

23. Does your organization have written procedures that provide assurances that consistent treatment is applied in the distribution of charges to all funding sources? ☐ Yes ☐ No

Cost Sharing

24. Does your organization have a method to determine that it has met cost sharing goals? ☐ Yes ☐ No

Compliance

25. Have you used funds provided by the University to lobby for a political candidate, political party or proposed legislation? ☐ Yes ☐ No

26. Does your organization have a formal system for complying with the Davis-Bacon Act? ☐ Yes ☐ No see link: http://www.dol.gov/whd/regs/statutes/dbra.htm

27. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements? ☐ Yes ☐ No
28. Does your organization have cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds? ☐ Yes ☐ No

29. Do you or your organization’s financial staff have a working knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and other relevant Federal guidelines? ☐ Yes ☐ No

30. Was the dollar volume of Federal awards to your organization during the last fiscal year greater than $250,000? ☐ Yes ☐ No. If no, how much?

Enter Text Here

Name of person completing questionnaire:

Title: ______________________________________________

Name: ______________________________________________

Signature: ___________________________________________ Date: ______________

Please return completed form and documents to Jackie-flowers@northwestern.edu

Should you have any questions regarding this request, please call (847) 491-3385: A133 Coordinator, Accounting Services for Research and Sponsored Programs, Northwestern University, 633 Clark, G-547, Evanston IL 60208-1112. Thank you.

Penalties and Remedies: Anyone who misrepresents any aspect of the status of a concern for the purposes of securing a subcontract agreement shall:

(A) Be punished by imposition of a fine, imprisonment, or both;

(B) Be subject to administrative remedies, including suspension and debarment; and

Be ineligible for participation in programs conducted under the authority of the Small Business Act.
### Subrecipient is:

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<th>Yes</th>
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<tr>
<td>1. Domestic organization</td>
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<td>2. A higher education institution</td>
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<td>3. Has annual A133 audit</td>
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<td>4. NIH Award Amount &gt; $?</td>
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<td>5. Not on ASRSP A-133 audit list</td>
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**Low Risk:** if answers to to all 5 questions are yes; otherwise, send out the subrecipient questionnaire.

### Subrecipient Risk Analysis based on answers to questionnaire

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**Low Risk:** if answers to to all 5 questions are yes; otherwise, send out the subrecipient questionnaire.

**Medium Risk:** No <= 1

**Higher Risk:** No > 2
### Payroll

12. Are payroll charges checked against program budgets?

13. Does your organization have a system to control paid time, especially time charged to specific award agreements?

### Procurement

14. Are there procedures to ensure procurement at competitive prices?

15. Is there an effective system of authorization and approval of:
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21. Does your organization ensure that all cost transfers are legitimate and appropriate?

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| 25. Have you used funds provided by the University to lobby for a political candidate, political party or proposed legislation? | Yes | No |
| 26. Does your organization have a formal system for complying with the Davis-Bacon Act? | Yes | No |
| 27. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements? | Yes | No |
| 28. Does your organization have cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds? | Yes | No |
| 29. Do you or your organization’s financial staff have a working knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and other relevant Federal guidelines that are applicable to the subcontract? | Yes | No |
| 30. What was the dollar volume of Federal awards to your organization during the last fiscal year less or greater than $250K? | Yes | No |

### Compliance

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</tr>
<tr>
<td>Indirect Costs</td>
<td>Medium Risk</td>
</tr>
<tr>
<td>Cost Sharing</td>
<td>Medium Risk</td>
</tr>
<tr>
<td>Compliance</td>
<td>Medium Risk</td>
</tr>
</tbody>
</table>

3/4/13 _OSR
## Subcontract Roles and Responsibilities

<table>
<thead>
<tr>
<th><strong>DESCRIPTION</strong></th>
<th><strong>ROLE</strong></th>
<th><strong>RESPONSIBILITY</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Technical performance</td>
<td>Principal Investigator</td>
<td>Informs OSR/ASRSP that he/she is not satisfied with performance and will not approve invoices.</td>
</tr>
<tr>
<td>2 Appropriateness of costs</td>
<td>Principal Investigator/Business, Research Administrator/ASRSP *</td>
<td>Reviews invoices received from subrecipient for allocability, allowability and reasonableness of costs and that charges are within the period of performance of the award. Requests additional backup documentation for questioned items.</td>
</tr>
<tr>
<td>3 Approved total cost/carryover amount</td>
<td>ASRSP/OSR</td>
<td>Ensures invoiced amount is within the total cost of the subcontract agreement and any carryover amount has been approved.</td>
</tr>
<tr>
<td>4 Effort Certification</td>
<td>Business, Research Administrator</td>
<td>Requests effort reports when needed.</td>
</tr>
<tr>
<td>5 Documentation of Cost Sharing</td>
<td>Business, Research Administrator</td>
<td>Reviews the invoice for indication that subrecipient is meeting any cost sharing commitments.</td>
</tr>
<tr>
<td>6 Timeliness of Invoicing</td>
<td>Principal Investigator/ASRSP</td>
<td>Monitors invoicing and contacts subrecipient if invoices are not received in a timely manner.</td>
</tr>
<tr>
<td>7 Technical Reports and other deliverables</td>
<td>Principal Investigator</td>
<td>Ensures technical reports and any other deliverables are submitted in a timely manner.</td>
</tr>
<tr>
<td>8 A-133 Audit (Completion, Findings, Corrective Action Plan)</td>
<td>ASRSP</td>
<td>Works with auditors to ensure compliance with OMB A-133 report.</td>
</tr>
<tr>
<td>9 Debarred/Suspended List</td>
<td>OSR</td>
<td>Ensures subrecipient is not on list via subaward certification.</td>
</tr>
<tr>
<td>10 Subcontract Termination</td>
<td>Principal Investigator</td>
<td>Contacts OSR and submits OSR 7 if subcontract should be terminated. In most cases, terminations require 30 days written notification by OSR.</td>
</tr>
<tr>
<td>11 Necessary changes to the Subcontract</td>
<td>Principal Investigator</td>
<td>Informs OSR of any necessary changes to the subcontract (e.g. amount, award period)</td>
</tr>
<tr>
<td></td>
<td>Certification of invoices</td>
<td>Principal Investigator</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>12</td>
<td>Site Visits</td>
<td>Principal Investigator/Business, Research Administrator/ASRSP *</td>
</tr>
</tbody>
</table>

*Communication and coordination is essential between multiple parties listed to ensure compliance with responsibilities.*