

## **NORTHWESTERN UNIVERSITY SUBRECIPIENT MONITORING GUIDELINES**

The purpose of this document is to communicate Northwestern'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 sponsored project. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. The terms of Northwestern's subrecipient relationships are documented in the respective subcontract agreements.

Office of Management and Budget (OMB) 2 Code of Federal Regulations (CFR) 200 titled Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards, commonly referred to as Uniform Guidance (UG), requires pass-through entities, such as Northwestern, 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 UG Single 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 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 UG Single Audit.

- Principal Investigators (PIs) have primary responsibility for monitoring subrecipients to ensure compliance with Federal regulations and Northwestern and sponsoring agency award terms and conditions.
- Local Administration (school, center, or departmental staff which may include research administrators, business administrators, directors of research administration, financial assistants, and program assistants) 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 Northwestern subrecipient monitoring procedures are compliant with Federal

Please see the Subcontracting Roles and Responsibilities (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 Local Administration, 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 Northwestern subcontract agreement contains language requiring the subrecipient's adherence to all requirements imposed through flow down clauses from either the government or another sponsor. UG Single 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 considered. Large awards (for example with annual budgets >\$650K) could receive substantial and frequent review and monitoring; mid-sized awards (annual budget \$100K - \$650K) could receive proportionately less substantial and less frequent monitoring; smaller awards (<\$100K) could 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 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 Subrecipient

For cost reimbursement subcontracts, the subrecipient's invoices should show both the current period and cumulative expenses to date. Local Administration, 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

Local Administration, in conjunction with 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 supporting documentation should be requested from the subrecipient.

Local Administration 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 indicates 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 revised invoices are requested from the subrecipient when this occurs. In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures, as listed below. Local Administration should coordinate these efforts with ASRSP.

- On-site visits: The PI, and other Northwestern 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 verify subrecipient audit using Federal Audit Clearinghouse (FAC) or Federal Demonstration Partnership (FDP) Expanded Clearinghouse. If subrecipient is not subject to the A-133 or UG Single Audit requirements and there is not a Subrecipient Questionnaire completed within the past year, OSR will send the subrecipient organization Subrecipient Questionnaire (Appendix B1) for completion and signature. The subrecipient organization will complete, sign, and return the questionnaire to OSR. OSR will not issue the subcontract agreement until after the questionnaire has been evaluated using subrecipient Risk Assessment Questionnaire (RAQ) or Continuing Assessment Tool (CAT) (Appendix B2). In the case of material findings or instances of noncompliance, OSR will obtain copies of the subrecipient audit report and corrective action plan to ensure the organization is compliant with

On an annual basis, ASRSP will verify that the subrecipient organization has completed its UG Single Audit, as applicable. ASRSP will send the UG Single Audit Subrecipient email questionnaire (see Appendix A) to subrecipients that have not proactively provided a UG Single Audit status update or are not participating in the FDP Expanded Clearinghouse project.

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 was recently made available in Northwestern's reporting system. This is assisting with managing the subrecipient UG Single Audit monitoring process in a more efficient manner.

#### E. Conflict of Interest (COI) Monitoring

OSR, along with NUCOI 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.

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.

If required by the sponsor, prior to proposal submission the subrecipient must indicate whether it has a COI policy that is consistent with applicable federal requirements. OSR confirms or obtains this information through one of the following mechanisms:

- OSR confirms that the subrecipient is listed in the FDP COI Clearinghouse: <http://thefdp.org/default/fcoi-clearinghouse/>; 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 applicable federal requirements.

If the subrecipient institution certifies to having a COI policy compliant with applicable federal requirements, but is not in the FDP Clearinghouse, and is not a US institution of higher education or an associated medical center, then compliance of their policy with applicable federal requirements is verified through solicitation and review of their policy.

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, if applicable per sponsor requirements, they must agree to abide by Northwestern's COI in Research policy for the purposes of the research activity.

If required by the sponsor, in cases where a subrecipient agrees to abide by Northwestern's Policy on Conflict of Interest in Research in order to proceed with the collaboration, each subrecipient investigator must complete Northwestern's COI requirements prior to Northwestern's proposal submission to the sponsor. The department administrator or OSR should send the name and email address for each

subrecipient investigator, and applicable InfoEd project number, to NUCOI at [nucoi@northwestern.edu](mailto:nucoi@northwestern.edu). NUCOI establishes accounts for subrecipient investigators adhering to Northwestern's policy (considered persons outside the institution, or "POIs") in Northwestern's electronic disclosure system, eDisclosure, and notifies the POIs via email of their access and the need to complete Northwestern's training and disclosure requirements for the purposes of the research collaboration.

As required by the sponsor, at the award stage or subrecipient agreement amendment stage OSR includes specific language in the subrecipient agreement that details the subrecipient's COI compliance obligations. In the event that a subrecipient identifies and reports a conflict for any of its investigators to Northwestern, those reports are referred to NUCOI so that appropriate sponsor reporting may occur, as applicable.

At both proposal and award stage, OSR and ASRSP verify COI compliance for POIs in the same manner as they do for Northwestern investigators, by checking the COI Compliance page in eDisclosure.

#### Resources and Contact Information

- OSR Evanston, Executive Director: 847-491-4236
- OSR Chicago, Executive Director: 312-503-1780
- ASRSP, Single Audit Coordinator: 847-491-3385 or [asrsp\\_compliance@northwestern.edu](mailto:asrsp_compliance@northwestern.edu)
- NUCOI: 847-467-4515 or [nucoi@northwestern.edu](mailto:nucoi@northwestern.edu)

#### Version History:

Original:	11/20/06
Revised:	8/20/14_OS/ASRSP
Revised:	4/5/17_OS/ASRSP/NUCOI
Revised:	10/31/19_OS/NUCOI

**Appendix A**

«date»  
«name»  
«subcontractor»  
«address1»  
«citystate»

Subject: OMB Circular A-133/Uniform Guidance (2 CFR 200) Audit Requirements for FY **2015**

Annually, OMB Circular A-133/Uniform Guidance (UG) requires direct recipients of federal awards to determine if their subrecipients have met the audit requirements of the circular and whether they are in compliance with federal laws and regulations. As a subrecipient of federal funds, Northwestern University is requesting certification from your organization that you are in compliance, if necessary, with A-133/UG requirements for the fiscal year ended in **2015**. Accordingly, please check the appropriate box(es) below and return with the required documents.

- ( ) We are not subject to the provisions of OMB Circular A-133/UG because:\*\*  
( ) Our organization is for-profit.  
( ) Our organization expended less than **\$ 750,000** in Federal funds.  
( ) Our organization is a non-US based entity  
( ) Other (please explain) \_\_\_\_\_.

**\*\* In lieu of an A-133 audit, we have attached at least one of the REQUIRED documents:**

- ( ) most recent audited financial statement  
( ) an independent auditor's management letter

( ) Our A-133/UG audit is not yet complete. We expect the audit to be completed by \_\_\_\_\_. Upon completion, we will again provide this written certification. If material weaknesses, significant deficiencies, or findings are reported related to our sub-award(s) from Northwestern we will send a copy of the audit report and corrective action plan.

( ) Our A-133/UG audit is complete and **material weaknesses** and/or **significant deficiencies** were found.  
( ) **Material weaknesses** and/or **significant deficiencies** found are related to sub-awards from Northwestern. A copy of the audit report is attached. Our responses and corrective action plan are discussed on page(s) \_\_\_\_\_.

( ) Our A-133/UG audit is complete and there were **findings** related to sub-awards from Northwestern. A copy of the audit report is attached. Relevant findings, our responses and corrective action plan are discussed on page(s) \_\_\_\_\_.

( ) Our A-133/UG audit is complete and there were **no** material weaknesses found, there were **no** significant deficiencies found, and there were **no** findings related to sub-awards from Northwestern.

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 contained in the audit report, if complete, have been disclosed.

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_  
Name and Title: \_\_\_\_\_  
DUNS number(s) \_\_\_\_\_  
E-mail: \_\_\_\_\_  
URL for Audit Copy: \_\_\_\_\_

Please send the response by **May 30, 2016** to [A133@northwestern.edu](mailto:A133@northwestern.edu). If necessary, please provide an updated email address, preferably a departmental email address, to which Northwestern's FY**2016** request should be sent.  
Email address for FY**2016** request: \_\_\_\_\_

Please direct questions regarding this request to [A133@northwestern.edu](mailto:A133@northwestern.edu).  
Thank you.

**Donna Marsh**  
Accounting Services for Research and Sponsored Programs  
Northwestern University  
[A133@northwestern.edu](mailto:A133@northwestern.edu)

---

## APPENDIX B1: SUBRECIPIENT QUESTIONNAIRE

---



Date:

Organization/Institution Name:

Organization/Institution DUNS Name:

Organization/Institution DUNS:

Date Organization/Institution was incorporated:

SUBJECT: Subrecipient Questionnaire

Dear Sir/Madam:

In accordance with the requirements of OMB Circular A-133 and Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal awards (Uniform Guidance, 2 CFR 200), as applicable, Northwestern University is required to monitor all subrecipients of federal funds. Therefore, please complete the following questionnaire, submit all related documents as necessary, and 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

**If NO, please provide other financial statements.**

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.

Enter Text Here

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

### Invoicing

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. Does your organization 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? ☐ 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, negotiated indirect cost rate, DCAA rate approval letter, or DCMA audit approval letter?  
☐ Yes ☐ No

If yes, please provide a copy of the rate agreement or approval letter(s).

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?  
(Applicable if voluntary or mandatory cost sharing is included in the subcontract.)  
☐ Yes ☐ No

### **Compliance**

25. Has your organization 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?  
(see link: <http://www.dol.gov/whd/regs/statutes/dbra.htm>)  
☐ 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, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal awards (Uniform Guidance, 2 CFR 200), Federal Acquisition Regulations (FAR), and other relevant Federal guidelines as applicable?

☐ Yes ☐ No

30. Was the dollar volume of Federal awards to your organization during the last fiscal year greater than **\$750,000**?

☐ Yes ☐ No

If no, how much?

Enter Text Here

31. Does your organization/institution have a delinquent federal debt?

☐ Yes ☐ No

32. Is your organization/institution registered in [www.sam.gov](http://www.sam.gov) with an active profile that is viewable by the public?

☐ Yes ☐ No

33. Is anyone at your organization/institution debarred or suspended from receiving federal funds?

☐ Yes ☐ No

If yes, please provide full name and details of debarment or suspension.

Enter Text Here

34. Is your organization a for-profit or non-profit entity?

Enter Text Here

Name of person completing questionnaire: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

**Please return completed and signed form with supporting documents to:**

**[OSR-Subcontract-Ev@northwestern.edu](mailto:OSR-Subcontract-Ev@northwestern.edu)** (if receiving subaward from Evanston campus)

**[OSR-Subcontract-Ch@northwestern.edu](mailto:OSR-Subcontract-Ch@northwestern.edu)** (if receiving subaward from Chicago campus)

## Appendix B2: Risk Assessment Questionnaire (RAQ) And Continuing Assessment Tool (CAT)

### Risk Assessment Questionnaire

Request ID No.:			SP#		
Subrecipient Institution					
Subaward No.:					
Prime Sponsor			FFATA:		
Subject to Single Audit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	FY	Check if FQ:	<input type="checkbox"/>
Relevant Findings?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Management Decision <input type="checkbox"/>		
DUNS			FDP EC:	<input type="checkbox"/>	
EIN			SAM Date:		
FWA #:			OLAW #:		

Are sufficient funds allocated to the subcontract lines in NU Financials? ☐ Yes ☐ No

#### Threshold Questions (Not Scored)

*If yes, consider alternatives to initiating agreement:*

Is the Subrecipient Institution presently debarred or suspended? ☐ Yes ☐ No

Is the Subrecipient Institution's PI presently debarred or suspended? ☐ Yes ☐ No

Does the Subrecipient show "federal debt offset" in SAM? ☐ Yes ☐ No

Notes (include other identified risks):

#### Institution Questions (Scored)

1. Is the Subrecipient institution foreign or domestic?  
<click to select>
2. What is the Subrecipient Organization type?  
<click to select>
3. Does the Subrecipient have a Negotiated IDC Rate Agreement?  
<click to select>
4. What were the results of the most recent Single audit (or similar)?  
(Non single audit institutions require Subrecipient Questionnaire)  
<click to select>
5. Is the Subrecipient Institution mature?  
<click to select>
6. Does the Subrecipient Institution have evidence of an acceptable COI Policy?  
<click to select>

#### Project Questions (Scored)

7. What is the Prime Sponsor type?  
<click to select>
8. What is the Prime Award type?  
<click to select>
9. Amount of Outgoing Funds?  
<click to select>
10. What is the percentage of the Prime Award being subcontracted (specific to this Subrecipient—not total)?  
<click to select>
11. Does the work include Human Subjects, Animal Subjects, or Embryonic stem cells?  
<click to select>
12. What are the Subrecipient's Scope of Work/Deliverables?  
<click to select>
13. Is there mandatory or voluntary committed cost share?  
<click to select>

Assessment Performed:

Initials	Date

Low risk: 0-12 ::: Elevated risk >12

Assessed Risk	Score
Institution	0
Project	0
Total	0

Score

## Continuing Assessment Tool

SP#:		Request #		Amd #:	
Subrecipient Institution					
Subrecipient Information			FDP EC:	No	
Subrecipient Information cont.	DUNS:		EIN:		
Subaward Number					
Subaward Assurance	FWA:		OLAW:		
Previously elevated risk?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	SAM Expiration:

	Yes	No
Are sufficient funds allocated to the subcontract lines in NU Financials?	<input type="checkbox"/>	<input type="checkbox"/>
Has a subrecipient progress report been provided?	<input type="checkbox"/>	<input type="checkbox"/>

**Answers indicating a higher risk level should be explained in the Notes.**

1. Is the Subrecipient Institution presently debarred or suspended or have federal debt subject to offset?	<input type="checkbox"/>	<input type="checkbox"/>
2. Are there any financial concerns? (i.e. audit findings) <i>If yes, explain in Notes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
3. Have other new concerns been identified? <i>If yes, explain in Notes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
4. What is the subrecipient's spending rate?	<input type="text"/>	
5. Is there a revision to budget, SOW, or key personnel?	<input type="checkbox"/>	<input type="checkbox"/>
6. Has this risk level changed from the previous agreement? <i>If yes, explain in Notes.</i>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment Performed:

Initials	Date

## APPENDIX C

### APPENDIX C

### Subcontract Roles and Responsibilities

	DESCRIPTION	ROLE	RESPONSIBILITY
1	Technical performance	Principal Investigator	Informs OSR /ASRSP that he/she is not satisfied with performance and will not approve invoices.
2	Appropriateness of costs	Principal Investigator/Local Administration/ ASRSP *	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.
3	Approved total cost/carryover amount	ASRSP/OSR/Principal Investigator/Local Administration	Ensures invoiced amount is within the total cost of the subcontract agreement and any carryover amount has been approved.
4	Effort Certification	Local Administration	Requests effort reports when needed.
5	Documentation of Cost Sharing	Local Administration	Reviews the invoice for indication that subrecipient is meeting any cost sharing commitments.
6	Timeliness of Invoicing	Principal Investigator/ASRSP	Monitors invoicing and contacts subrecipient if invoices are not received in a timely manner.
7	Technical Reports and other deliverables	Principal Investigator	Ensures technical reports and any other deliverables are submitted in a timely manner.
8	2 CFR 200 Single Audit (Completion, Findings, Corrective Action Plan)	ASRSP	Works with auditors to ensure compliance with UG Single Audit report.
9	Debarred/Suspended List	OSR	Ensures subrecipient is not on list via subaward certification.
10	Subcontract Termination	Principal Investigator	Contacts OSR and submits a subcontract request to OSR if subcontract should be terminated. In most cases, terminations require 30 days written notification by Northwestern.
11	Necessary changes to the Subcontract	Principal Investigator	Informs OSR of any necessary changes to the subcontract (e.g. amount, award period) via a subcontract request to OSR

## APPENDIX C

12	Certification of invoices	Principal Investigator	Reviews the subrecipient's invoice and if acceptable, signs, dates and forwards to ASRSP for payment. Ensures that reports and other material requested from subrecipient have been collected prior to payment of invoices. Monitors the subrecipient's progress and determines that payments are in line with the terms of the subcontract.
13	Site Visits	Principal Investigator/Local Administration/ ASRSP *	Coordinates site visits to subrecipient if necessary to determine progress of the work or appropriateness of invoiced costs.

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