

# CLARK ATLANTA UNIVERSITY

## Policy 11.6: Sub-recipient Monitoring



<b>CLARK ATLANTA UNIVERSITY</b>		
<b>POLICY and PROCEDURE</b>	<b>Subject:</b> Sub-recipient Monitoring	
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## **Policy 11.6: Sub-recipient Monitoring**

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### **1.0 Policy Statement**

The Clark Atlanta University (University or CAU)), as the "Pass-Through Entity," ensures proper stewardship of all sub-recipient's activities on Federal and non-federal awards. Activities and funds awarded to sub-recipient organizations will receive the same monitoring and oversight effort as those activities operating at the university level.

### **2.0. Procedures Narrative**

The procedures provide guidance and scope of monitoring to undertake as determined by the Principal Investigator (PI) and administrators based on the nature of the award and the perceived risk associated with the sub-recipient.

#### **2.1 Requirements for Sub-awards**

The University issues sub-awards to sub-recipients for carrying out a portion of a federal award and creates a federal assistance relationship. According to Uniform Guidance, sub-recipients are entities that:

1. Determine who is eligible to receive federal assistance.
2. Has its performance measured in relation to whether objectives of a Federal program are met.
3. Has responsibility for programmatic decision making.
4. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
5. In accordance with its Agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

The Office of Management and Budget (OMB) Uniform Administrative, Requirements, Cost Principle Cost Principles, and Audit Requirements for Federal Awards [2 CFR § 200.330-.332] requires pass-through entities to:

- a) Evaluate each sub-recipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward
- b) Determine the appropriate monitoring level for each sub-recipient, c
- c) Monitor the activities of each sub-recipient as necessary that the subaward is used for authorized purposes, in compliance with Federal statutes and regulations, and terms of the subaward; and that the subaward performance goals are achieved

#### **2.2 Stages of Sub-Recipient Monitoring**

The University recognizes three stages of sub-recipient monitoring.

##### **2.2.1 Pre-Award Stage**

Principal Investigators/Project Directors considering an organization as a sub-recipient should determine, at the pre-award stage, if the organization is capable of performing the proposed project's activities and managing the financial responsibilities if awarded. Sub-recipient monitoring, at this stage, includes:

- a) **Performing a risk assessment:** During the pre-award stage, PI/PDs must request

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from proposed sub-recipients [with whom the University has no previous experience] a Sub-recipient Commitment Form.

- b) **Developing a monitoring plan:** The results of the risk assessment will determine the frequency and scope of sub-recipient monitoring required in the post-award stage. The monitoring plan should include strategies to mitigate potential risks of noncompliance.
- c) **Drafting and negotiating a subaward:** ORSP will review the risk assessment and rating level, prior University experience with the sub-recipient, and any other available information to determine if additional terms and conditions are necessary.

### 2.2.2 On-going Monitoring Stage

On-going monitoring includes supervising the sub-recipient's administration and programmatic progress as well as performing risk assessments (i.e., review of annual audit findings).

- a) **Communication with sub-recipients:** PI/PDs must communicate with sub-recipients to ensure a compliant and successful collaboration as necessary per the risk assessment.
- b) **Invoices:** PIs or a designee must review sub-recipient invoices for accuracy and completeness.
- c) **Record of sub-recipient monitoring efforts:** PI/PDs and ORSP must document all efforts related to sub-recipient monitoring, especially if there are issues such as late billing or slow communications. (see Appendix C)

### 2.2.3 Award Closeout Stage

Award closeout activities ensure that the work is performed, appropriately billed, and reported. The PI/PD must submit to ORSP all documentation related to project performance and financial obligations 45-days before the sponsor due date. The PI/PD verifies that the final invoice is marked "final" that all project deliverables are received.

## 2.3 Roles and Responsibilities PI/PD and Administrator

The roles and responsibilities provide an overview of the general sub-recipient monitoring process. Due to the varying nature of sub-awards, responsibilities for specific sub-recipient monitoring tasks may differ. There are shared responsibilities across departments, offices, and units that include PI/PD, Academic Departments (Dept.), ORSP, the Office of Grants and Contracts Accounting (OGCA), and Executive Vice President/Chief Financial Officer (EVP/CFO), and Provost.

<b>INITIAL AWARD (PROPOSAL) STAGE</b>	<b>PI/PD</b>	<b>Dept.</b>	<b>ORSP</b>	<b>OGCA</b>	<b>Provost/ EVP/CFO</b>
Perform a sub-recipient risk assessment with particular consideration for new sub-recipients and University risk criteria (see Section 2.4 Risk Assessment Matrix)	✓	✓			

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Develop a sub-recipient monitoring plan and consider: <ul style="list-style-type: none"> <li>Potential risk as determined by risk assessment and/or questionnaire</li> <li>University criteria</li> <li>Additional monitoring for potentially problematic sub-recipients based on risk assessment and/or</li> </ul>	✓	✓	✓		
Check award dates and budgeted dollars	✓	✓	✓		
Gather updated information and documentation on sub-recipient's organization, financial stability, and financial processes and controls <ul style="list-style-type: none"> <li>Additional monitoring for potentially problematic sub-recipients based on risk assessment and/or questionnaire</li> <li>Sends the Sub-recipient Commitment form and Institution Profile form (Appendix A)</li> <li>Sends the Sub-recipient Audit Certification form to sub-recipient. (Appendix B)</li> <li>Verify the sub-recipient and sub-recipient PI have not been debarred or suspended from receiving federal</li> </ul>	✓	✓	✓	✓	
Chief Compliance Officer manages any conflict of interest arising from a proposed subaward by the University to an entity in which the University or a faculty member has a financial interest or fiduciary relationship.		✓			
Identify potential issues identified in the monitoring plan at the pre- award stage.	✓	✓			
<b>ON-GOING (MANAGING) STAGE</b>	<b>PI</b>	<b>Dept.</b>	<b>ORSP</b>	<b>OGCA</b>	<b>Provost/ EVP/CFO</b>
Follow or develop a monitoring plan with consideration of: <ul style="list-style-type: none"> <li>Level of communication with sub-recipient</li> <li>Analysis of funds spent versus programmatic work completed to date</li> <li>Technical Reports, Progress Reports, and other deliverables</li> <li>Late invoices, unresolved issues or concerns,</li> </ul>	✓				
Review invoiced costs for (see Section 2.5 of the Policy): <ul style="list-style-type: none"> <li>Allowability and applicability</li> <li>Appropriateness (deliverables, aligned with budget, etc.)</li> <li>Accuracy and adherence to scope of work</li> </ul>	✓	✓	✓	✓	
Request, obtain, and review the annual financial audit report from the sub-recipient (Subpart F of the Uniform Guidance 2 CFR-200) to identify to any material audit finding(s) and the sub-recipient's management resolution(s).			✓		
Conduct on-site programmatic reviews at sub-recipient's organization to mitigate risks of non-performance or inadequate deliverables.	✓				
Escalate any problematic issues to the EVP/CFO and Provost's offices for assistance in resolution.	✓	✓	✓		
Resolve problematic subawards: recommend changes in the risk rating, recommend additional monitoring, require revision to the terms and conditions of the subaward Agreement, and/or other procedures to remedy the concern.					✓

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Verify the sub-recipient and sub-recipient PI have not been debarred or suspended from receiving federal funds at <a href="https://www.sam.gov">SAM.gov(https://www.sam.gov)</a>	✓		✓		
Propose risk-mitigation strategies for problematic sub-recipients	✓	✓	✓		
<b>CLOSE OUT STAGE</b>	<b>PI</b>	<b>Dept.</b>	<b>ORSP</b>	<b>OGCA</b>	<b>Provost/ EVP/CFO</b>
<ul style="list-style-type: none"> <li>• Ensure all work is performed and properly billed.</li> <li>• Ensure all documentation related to project performance and financial obligations are received at least 45 days prior to the due date to the federal or non-federal award entity.</li> <li>• Verify that the final invoice is received and marked "final"</li> </ul>	✓	✓	✓	✓	

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### 2.4 Risk Assessment Matrix

The Risk Assessment Matrix is used by departments to assess the level of risk posed by the sub-recipient. When the University issues a subaward to an organization with which the University has no previous relationship, the PI/PD must perform a risk assessment at the pre-award stage to determine if a monitoring plan is needed and during the On-going Stage to determine if the monitoring plan requires revision.

Categ	Lower Risk	Medium Risk	Higher Risk
<b>1. Domestic vs. Foreign</b>	Domestic (the U.S. only)	Canada, US territories	All other international locations
<b>2. Facilities and Infrastructure</b>	Work occurs in an adequate, established space at sub-recipient's facility	Some work is performed at CAU facilities	Sub-recipient's lab resources are inadequate, requiring that work occur on CAU campus
<b>3. Maturity of Organization</b>	Mature (e.g. more than 10 years)	Mature, but not research-oriented	Start-up, no fiscal controls in place yet
<b>4. Organization Type</b>	University or Non-profit (University Terms and Conditions)	University or Non-profit with more restrictive T&Cs (e.g. state regulations)	Industry organization
<b>5. Award Type</b>	Grant from federal or non-commercial source	Cooperative Agreement or grant with special conditions	Contracts and contracts with subcontracts
<b>6. Amount/Percentage of Award Subcontracted</b>	Lower funding percentage of total funds allocated to sub-recipient (e.g. <\$100,000)	Funding is a large part of the smaller award	Funding level >\$250,000 or >49% of the award
<b>7. Financial Management: Accounting/Procurement Systems</b>	Internal controls over the financial management systems have been reviewed and approved (existing audit or SACASCOC as an indicator)	Systems less qualified to handle large amounts of federal money (Financial audit conducted but not required by Uniform Guidance Audit Requirements)	No systems are in place, or systems are new. The current system could impede its ability to administer and account for the subaward funding properly. (audit or SACASCOC review as an indicator)

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<b>8. Negotiated Indirect Cost Rate Agreement</b>	Has detailed negotiated rate agreement	Has a simple rate agreement	Does not have a negotiated rate agreement
<b>9. Audit Report</b>	Has annual audit as required by Uniform Guidance Subpart F	Has an annual third- party financial audit	Has not had an annual financial audit
<b>10. Prior experience with the University</b>	A previous positive experience as CAU sub-recipient	Previous experience as CAU sub-recipient but may have some minor concerns	New sub-recipient or previous negative experience (the Research and Sponsored Programs Office can provide more info. on experience)
<b>11. ITAR/EAR –Export Control</b>	No export controlled activity involved	Collaborative agreements with potential for ITAR control needed	Org. or project involves ITAR (e.g., satellites, biological warfare)
<b>12. Compliance</b> (animal/human subjects, DNA, stem cells)	No compliance issues involved, or exempt per IRB	Animal subject or human subject involved, but non- medical or non- invasive	Animal/human subject or other compliance issues involved, higher risk activities
<b>13. Scientific Relationship between CAU PI and Sub-</b>	Sub-recipient PI is a familiar collaborator	-	No previous collaboration
<b>14. Difficulty of Scope of Work &amp; Deliverables</b>	Report only - easily met objectives	Possibility of change in scope or collaborative work scope	Tangible products, deliverables necessary in order to achieve project success
<b>15. Transparency / Frequency of Reporting Federal Funding Accountability and Transparency Act (FFATA).</b>	Frequent reporting or easily assessed progress based on milestones or observable outcomes	-	No reporting until the end of the project, no measurable or observable milestones or outcomes
<b>16. Audit restrictions</b>	Auditors can perform testing on all awards	Auditors can perform testing only on the part of the portfolio, but other auditing or audit reports are provided	Sub-recipient places restriction on auditors due to status as Federally Funded Research and Development Center



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<p><b>17. Transparency</b>          - <b>Is audit-ability restricted?</b>          - <b>Is it a sub-recipient on an award with built-in audit fees?</b></p>	<p>Work occurs in a geographic location with reliable power and communication capacity. The location is readily accessible, and subcontract expenses include fees for an independent audit</p>	<p>-</p>	<p>Work occurs in a remote, inaccessible location that experiences extended or frequent unexpected power outages that impede communication in a non-English speaking environment</p>
<p><b>18. Cost Sharing</b></p>	<p>Sub-recipient has not committed to sharing costs</p>	<p>-</p>	<p>Sub-recipient has committed to funding project costs not paid by the University subaward</p>
<p><b>19. Existing University Monitoring</b></p>	<p>The subaward is made from an award operating within a University research center with an established research infrastructure</p>	<p>-</p>	<p>The subaward is made from an award operating within a University research Center and without an established research infrastructure</p>
<p><b>20. Rate of Sub-recipient Spending on Award</b></p>	<p>The pace of spending is consistent with budgeted amounts per year</p>	<p>The pace of spending is accelerated compared to the budgeted amount per year</p>	<p>Spending far outpaces the budget</p>

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### 2.4.1 Risk Assessment Matrix – Risks

The Risk Assessment Matrix is used in tandem to help determine the potential riskiness of an organization (sub-recipient). If the risk assessment reveals a high potential for financial risk, the academic department will develop a proposed risk mitigation strategy based upon the specific organization and the nature of the scope of work to be completed by the sub-recipient.



## Clark Atlanta University Sub-recipient Monitoring Plans and Risk

**NOTE:** Using the procedures provided in the Risk Assessment Matrix to determine which monitoring plan to follow for each sub-recipient.

### Lower Risk

- Review audit reports through the FDP site and Federal Audit Clearinghouse
- Review invoices to ensure:
  - Timeliness, completeness and accuracy
  - Research science is in line with spending
  - PI's approval includes statement "okay to pay"
  - Work is performed within the period of performance
  - Compliance with sponsor's terms and conditions (where applicable)

### Medium Risk

Review all steps in the "Lower Risk" category in addition to the following:

- If findings exist in the sub-recipient's audit report, determine how material they are and the risk(s) involved (operational, financial or compliance risks)
- Elevate potential risks to an appropriate research level representatives and ORSP for discussion
- Request and monitor program activities monthly instead of quarterly
- Request and review financial reports more frequently (if possible)

### Higher Risk

Review all steps in the "Lower Risk" and "Medium Risk" categories in addition to the following:

- Exercise your right to audit or consider performing a site visit or desk review
- Request supporting detail for all financial invoices and expenses
- Request regular contact and communication with the sub-recipient PI
- Document conversations and retain pertinent emails (Appendix C)
- Withhold payments if necessary

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### *On-going Sub-recipient Monitoring*

#### **2.5 Invoice Monitoring Procedures**

This guide is a list of 11 questions for the PI, ORSP, and OGCA to consider when monitoring invoices for completeness and compliance with University Policies.

#### ***Guide for PI, ORSP, and OGCA review of subaward invoices***

1. Are the expenses allowable per the subaward and the prime award? Remember, the prime award requirements and budget restrictions flow down to the sub-recipient.
2. Are the invoiced expenses included in the subaward budget? The sub-recipient should only invoice for approved expenses per the subaward or ask for approval of budget changes when necessary to modify the original terms/budget.
3. Are the expenses in Agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.
4. Obtain the Principal Investigator's (PI) signature on the sub-recipient invoice.
5. Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the subaward dates.
6. Are the cumulative expenses within the overall approved budget amount? Ensure that sub-recipients are not invoicing for amounts over the approved budget.
7. Are the invoice expenses per budget category in Agreement with the budgeted amount per line item category?
8. Do expenses appear to be based on actual expenses? Cost reimbursable subcontracts require invoicing <u>based on actual expenses only</u> .
9. Does the invoice total correctly?
10. Are the Facilities & Administration (F&A) costs calculated correctly with the negotiated rate of the sub-recipient?
11. Does the invoice have an Authorized Organizational Representative (AOR) signature <u>and</u> contain the following statement: " <i>I certify that all expenses reported (or payments requested) are for appropriate purposes and in accordance with the provisions of the application and award documents.</i> "

**NOTE:** IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE RESOLVED.

#### **2.6 Early Termination of Subaward**

Upon discussions with and written notification from the PI/PD, ORSP will submit written termination notice of a subaward. All efforts will be made between ORSP and the sub-recipient's authorizing parties to resolve any issues prior to written termination issued by The University. The termination may be in whole or in part at any time due to the termination of the prime award or because of the failure of the sub-recipient to fulfill its obligations.

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Upon receipt of such notice, the sub-recipient will be informed to:

- a) Immediately discontinue all services affected (unless the notice directs otherwise), and
- b) Deliver to the Contractor all data, reports, summaries, and such other information and material as may have been prepared for and/or accumulated by the sub-recipient in performing this Agreement, whether completed or in process.

Sub-recipient shall be reimbursed for obligations not cancellable and properly incurred before, and including, the date of notice of termination. The prime awarding agency will be notified by ORSP of the early termination and the reason(s) for the termination.

### 2.7 Sub-recipient Monitoring Record

The Sub-recipient Monitoring Record (Appendix C) is used by PI/PD and departments to document sub-recipient monitoring efforts and maintain an audit trail. The use of the monitoring record is encouraged at low-risk levels but is required for medium and high-risk subrecipients. The record will be maintained in accordance with the University Record Retention Policy.

Site visits, when used, serve several important purposes that benefit both the University and the sub-recipient. The site visit allows for better recognition of a program's effectiveness and impact by giving the PI/PD a deeper understanding of research effort activities. Site visits also help identify any practices not allowed under the subaward provisions and/or any procedures that need to be implemented that are not being performed.

The completed and periodic sub-recipient monitoring document should be retained by the PI/PD with a copy sent to ORSP for filing. The EVP/CFO and Provost should receive a copy of the monitoring document when problem issue(s) arises to help in resolutions.

### 3.0 Entities Affected by this Policy

All Principal Investigators (PIs) and administrators at the University within all schools, units, divisions, University-wide initiatives, and centers, who are involved with the administration and conduct of sponsored awards that issue and manage subawards, must comply with this Policy.

### 4.0 Definition of Key Terms:

- **Awarding Agency:** The Federal or non-federal agency providing funds to the University, which are passed-thru to the sub-recipient.
- **CFDA Number:** Each federally funded assistance program is assigned a unique five-digit number known as the Catalog of Federal Domestic Assistance (CFDA) Number. The first two digits identify the agency, and the last three digits identify the program.
- **Federal Funding Accountability and Transparency Act (FFATA)** - The FFATA legislation requires that information on federal awards are made available to the public via a single, searchable website - [www.USASpending.gov](http://www.USASpending.gov).

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- **The Federal Audit Clearinghouse** - a website that contains data about audit reports for entities subject to A-133 audits. (<https://facides.census.gov/>)
- **Principal Investigator (PI)/Project Director (PD)** The individual responsible for the development, writing, and conduct of a sponsored award, including primary responsibility for the technical and fiscal management of the award.
- **Prime Award:** The award made to the University by the federal awarding agency.
- **Office of Research, Sponsored Programs (ORSP):** The Division established to manage administrative duties and monitor compliance for externally sponsored program activity.
- **Office of Grants and Contracts Accounting Office (OGCA):** The office within the Division of Finance and Business Services responsible for the financial accounting and compliance of grants and contracts.
- **System for Award Management (SAM):** official website of the U.S. government.
- **Subaward:** An agreement entered into by the University and another entity to fund the entity to conduct a portion of the tasks required to complete a prime award received. The subaward document identifies all terms and conditions of the Agreement.
- **Sub-recipient:** An entity with which the University enters into an agreement to perform a portion of the tasks specified in the Prime Award made to the University.

Clark ClarkAtlanta University

Sub-recipient Commitment Form and Institutional Profile

Section A – Sub-recipient Proposal Data

Sub-recipient’s Legal

Name: \_\_\_\_\_

Sub-recipient’s Principal Investigator: \_\_\_\_\_

CAU Principal Investigator: \_\_\_\_\_

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

Prime [Type a quote from the document or the summary of an interesting point. You can position the text box anywhere in the document. Use the Drawing Tools tab to change the formatting of the pull quote text box.]

Sponsor: \_\_\_\_\_

Proposed Performance Period: \_\_\_\_\_

Sub-recipient Total Proposed Funding: \_\_\_\_\_ Year 1, \_\_\_\_\_ Total Performance Period

Section B – Certifications and Compliance Data

Financial Conflict of Interest (applicable to NSF and all PHS agencies, including NIH). Please select appropriate option.

- Sub-recipient certifies that it has a written and enforceable conflict of interest policy that is consistent with the 2011 provisions of 42 CFR Part 50, Subpart F, “Responsibility of Applicants for Promoting Objectivity in Research for which PHS Funding is Sought, and 45 CFR Part 94, “Responsible Prospective Contractors.” The Authorized Official of the consortium institution further certifies that all required training has been completed, that all financial disclosures required by its conflict of interest policy have been made, and that all identified conflicts of interest will have been satisfactorily managed, reduced or eliminated prior to the execution of any agreement, should the above-referenced application be successful. The terms of the subcontract shall stipulate the procedures related to the consortium institution’s obligations during the life of the award.
Sub-recipient certifies that it does not have a written and enforceable conflict of interest policy that is consistent with the 2011 provisions of 42 CFR Part 50, Subpart F, “Responsibility of Applicants for Promoting Objectivity in Research for which PHS Funding is Sought, and 45 CFR Part 94, “Responsible Prospective Contractors.” The Authorized Official therefore certifies that the sub-recipient institution shall agree to comply with CAU's conflict of interest policy. A certification of completion of required training, for all institution personnel who meet the definition of investigator as defined in the above policy is required prior to the receipt of any funds.
Not applicable. This project is not being funded by the NSF, any PHS agency, or any other program requiring federal financial disclosures.

Human Subjects: \_\_\_ Yes \_\_\_ No

(If “Yes”, additional information, found on the Institutional Profile section of this form, along with copies of IRB approval will be required prior to any subaward being issued.)

Human Subjects Training (NIH Only)

If Human Subjects is “Yes” and the project is funded by NIH, have all key personnel involved completed Human Subjects Training? Yes No

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**Animal Subjects:** \_\_\_ Yes \_\_\_ No

(If “Yes”, additional information, found on the Institutional Profile section of this form, along with copies of IACUC approval will be required prior to any subaward being issued.)

### Facilities and Administrative Rates

Any Facilities and Administrative Rates included in this proposal have been calculated based on:

- Sub-recipient’s federally negotiated F&A rate for this type of work, or a reduced rate that Sub-recipient hereby accepts. (If this box is checked, a copy of Sub-recipient’s rate agreement is attached or may be found at the following URL:
- An allowable 10% de minimis rate, used in lieu of a negotiated rate per the above.
- Not applicable (no indirect costs requested for Sub-recipient).

### Fringe Benefit Rates

Any Fringe Benefit Rates included in this proposal have been calculated based on:

- Rates consistent with or lower than Sub-recipient’s federally negotiated rate. (If this box is checked, a copy of Sub-recipient’s fringe benefit rate agreement is attached or may be found at the following URL).
- Other rate. (Please specify the basis on which the rate has been calculated:

**Cost-sharing/Matching/In-Kind Commitments included** \_\_\_ Yes \_\_\_ No \_\_\_\_\_ Amount

### Certification Regarding Debarment and Suspension

Is the Sub-recipient, PI, or any other employee or student participating in this project debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded from participation in federal assistance programs or activities? (If “Yes”, describe in the Comments below.) \_\_\_ Yes \_\_\_ No

### C – Comments

### D – Sub-recipient Certification

The appropriate programmatic and administrative personnel of the sub-recipient institution involved in this application are aware of applicable prime agency award policies and are prepared to establish the necessary agreements consistent with those policies. I certify that the above information accurately represents the organization of which I am a representative.

**Authorized Signature:** \_\_\_\_\_

**Name and Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Federal EIN:** \_\_\_\_\_, **DUNS or DUNS+4:** \_\_\_\_\_

*Sections A-D must be provided, including signature, for each proposal submission. Institutional Profile Data (Sections E - G below) must be on file with CAU within the past year before any subaward can be issued. The Institutional Profile may be provided at the time of proposal, but in all cases will be needed prior to issuance of any subaward.*

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**Section E – Additional Information and Compliance Data**

Sub-recipient's Legal Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code + 4 ; \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**System for Award Management (SAM; formerly CCR)**

Is Sub-recipient registered in SAM: \_\_\_\_\_ Yes \_\_\_\_\_ No    **Expiration Date:** \_\_\_\_\_

Is this award subject to Federal Funding Accountability and Transparency Act (FFATA)?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

**Type of Organization (Check all that apply):**

- For profit entity
- Non-profit entity
- College/University
- Foreign entity

**Human Subjects FWA #** \_\_\_\_\_ , **Animal Subjects AWA #** \_\_\_\_\_

**Section F – Audit and Financial Information**

**Organizational Fiscal Year : From:** \_\_\_\_\_ **To:** \_\_\_\_\_

Does the Sub-recipient conduct a single audit on an annual basis as required in 2 CFR 200, the Uniform Guidance, Subchapter G, .701 Audit Requirements?  Yes  No

•If “Yes”, has the audit been completed for the most recent fiscal year?  Yes  No

o Were any findings reported? (If Yes, explain in Comments below>)  Yes  No

Note: A complete copy of Sub-recipient's most recent Single Audit Report is hereto attached or may be found at:

•If “No”, please answer the following questions. All questions must be answered.

•Are Sub-recipient's financial statements audited by an independent audit firm?  Yes  No

(If yes, please attach a copy of the most recent Auditor's report including any reported findings.)

•Do you adhere to CASB (Cost Accounting Standards Board) FAR 31 regulations under the proposed Subaward?  Yes  No

•Do you have a financial management system that can separately identify the source and application of funds for Subaward supported activities?  Yes  No

•Do you have a financial management system that provides for the control and accountability of project funds, property, and other assets?  Yes  No

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

•Do you have a formal written travel policy?  Yes  No



**Policy 11.6: Sub-recipient Monitoring**

- Do you have a formal written purchasing/procurement policies and procedures?  
 Yes  No
- Do you have a formal written salary rates and benefits policies and procedures?  
 Yes  No
- Do you have a formal written time and attendance policies and procedures?  
 Yes  No
  
- Do you maintain an inventory of property purchased from federal funds that identifies purchase date, cost, vendor, description, serial number, location, and ultimate disposition of the property? (\$5,000 per unit cost of purchase)  
 Yes  No
  
- Has the Sub-recipient administered federal pass thru funds in the past?  Yes  No (If “Yes”, how many agreements and what has total award volume been within the most recent three years?)
  
- Does the Sub-recipient have staff to administer the funds who fully understand the federal requirements for the administration of federal funds including FAR (Federal Acquisitions Register) and Uniform Guidance 2 CFR 200?  Yes  No (If yes, please detail how this training/knowledge was obtained.)

**Section G – Authorized Signature**

The information, certifications, and representations above are being made by an authorized official of the Sub-recipient named herein. I certify that the above information accurately represents the organization of which I am a representative.

Authorized Signature: \_\_\_\_\_

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

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

**CLARK ATLANTA UNIVERSITY USE ONLY:**

Evaluation Level 1

Evaluation Level 2

Evaluation Level 3

**Policy 11.6: Sub-recipient Monitoring**

**Clark Atlanta University**

**SUB-RECEIPIENT AUDIT CERTIFICATION**

Appendix B

**July 1, 2016**

**The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR 200.100 (d) Single Audit Requirements and Audit Follow-up require that recipients of Federal awards be subject to this provision.**

According to our records, your institution received one or more Federal subawards from Clark Atlanta University for the fiscal year ending \_\_\_\_\_. As a sub-recipient of Federal funds, we request certification from your organization that you are in compliance, if necessary, with the Uniform Guidance requirements for the fiscal year end of \_\_\_\_\_. Accordingly, please check the appropriate box below and return with the required documents.

**Sub-recipient:** \_\_\_\_\_

**Subaward Number:** \_\_\_\_\_

**Subaward Name:** \_\_\_\_\_

**Fiscal Year:** \_\_\_\_\_ **Organization's EIN:** \_\_\_\_\_

**I. We are subject to Uniform Guidance Single Audit Requirement.**

- Our audit report for the fiscal year ended \_\_\_\_\_ has been completed. There was no material weaknesses, material instances of noncompliance, or findings related to any sub-award(s) from Clark Atlanta University. *Enclosed is a copy of the audit report.*
- Our audit report for the fiscal year ended \_\_\_\_\_ has been completed. There was material weaknesses, material instances of noncompliance, or findings related to any sub-award(s) from Clark Atlanta University. *Enclosed is a copy of the audit report and corrective action plan(s).*
- Our audit report for the fiscal year ended \_\_\_\_\_ has not yet been completed. We expect the audit to be completed on \_\_\_\_\_. *Within thirty days of completion, we will advise you of the results. A copy of an extension is enclosed, if applicable.*

**II. We are NOT subject to Uniform Guidance Single Audit Requirement.**

- Our institution is exempt because we:
- Expended less than or equal to \$750,000 of Federal funds for the fiscal year ended \_\_\_\_\_ .
- Are a for profit entity. *Enclosed is a copy of our financial statements and a management letter.*
- Are a foreign (non-US) entity.

I certify that the above information is accurate and all relevant material findings contained in the audit report has been disclosed.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

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

Please return the completed form to the Office of Research and Sponsored Programs (ORSP) via email to [research@cau.edu](mailto:research@cau.edu). Should you have any questions regarding this request, please contact ORAP at (404) 880-6990.

**Clark Atlanta University Sub-recipient Monitoring Record**

PI/PPD departments to document sub-recipient monitoring efforts and maintain an audit trail use the Sub-recipient Monitoring Record. Use of the monitoring record is encouraged at Low Risk levels but is required for medium and high-risk sub-recipients.

*Ongoing Sub-recipient Monitoring*

**Sub-recipient Monitoring Record**

*Form for academic departments to maintain a record of sub-recipient monitoring actions*

<b>Clark Atlanta University:</b>		<b>Sub-recipient:</b>	
PI's Name		Sub-recipient Institution	
CAU Fund#		Sub-recipient PI	
Sub-award #		Sub-recipient Contact	
Period of Performance		Project Invoicing Frequency	
		_____ Monthly	_____ Quarterly

Name and position of the person responsible for overseeing this record: \_\_\_\_\_

**IF SITE VISIT IS PERFORMED, DOCUMENT WITH ADDITIONAL PAGE(S)?**

**Scheduled Reporting Dates (based on the terms of the grant award)**

DATE	COMMENTS	ACTUAL DATE*

\*dates entered as each report is submitted

**Informal Progress Reports Completed (these should generally take place at least quarterly)**

DATE	METHOD	COMMENTS

**Other Communications**

DATE	METHOD	COMMENTS

University's Sub-recipient Monitor Representative:

\_\_\_\_\_  
Program Representative's Name

\_\_\_\_\_  
Representative's Signature

\_\_\_\_\_  
Date