



**ELON**  
UNIVERSITY

**Elon University  
Subrecipient Monitoring Guide**

**March, 2023**

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## Subrecipient Monitoring Process

This list provides an overview of the subrecipient monitoring process.

### AWARD STAGE

- Perform a Subrecipient Risk Assessment with special consideration for new subrecipients.
- Develop a subrecipient monitoring plan and consider:
  - Potential risk as determined by risk assessment and/or questionnaire.
  - Additional monitoring for potentially problematic subrecipients.
- Complete the Domestic or Foreign Subrecipient Profile Questionnaire.
- Check award dates and budgeted dollars.
- Develop a subrecipient monitoring plan and consider:
  - Additional monitoring for potentially problematic subrecipients based on risk assessment and/or questionnaire.
- Potential issues identified in monitoring plan at proposal stage.

### MANAGING STAGE

- Follow or develop monitoring plan with consideration of:
  - Level of communication with subrecipient.
  - Analysis of funds spent versus programmatic work completed to date.
  - Technical Reports, Progress Reports and other deliverables.
  - Late invoices, communication with subrecipient.
- Review invoiced costs for:
  - Allowability and applicability.
  - Appropriateness.
  - Accuracy.
- Propose risk-mitigation strategies for problematic subrecipients.

# Stages of Subrecipient Monitoring

## Initial Award Stage

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The goal of subrecipient monitoring efforts at this stage is to ensure that the subrecipient is capable of **compliantly spending the federal funds** and meeting the project goals.

**Compliantly performing a risk assessment:** A risk assessment should be performed to assess the potential risk level of a subrecipient. This step is especially helpful for subrecipients with whom Elon has had no previous experience. A questionnaire relating to the organization's financial and management strength can be completed internally or by the subrecipient.

**Developing a monitoring plan:** The results of the risk assessment should be used to determine the frequency and scope of subrecipient monitoring. The monitoring plan should include strategies to mitigate potential risks of non-compliance.

**Useful tools:**

- Risk Assessment Matrix
- Domestic Subrecipient Profile Questionnaire/Foreign Subrecipient Profile Questionnaire
- Subrecipient Monitoring Plans

## Ongoing Monitoring

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Ongoing monitoring includes activities undertaken to monitor the subrecipient's administration, billing and progress as well as on-going risk assessments (i.e. review of annual audit findings).

**Communication with subrecipient:** Frequent communication between the Project Director/Principal Investigator, departmental staff and the OSP at Elon and the subrecipient institution is essential to ensure a compliant and successful collaboration. A letter and/or invoice example that outlines the required documents needed to comply with Elon and agency policies can be sent to the subrecipient with new awards.

**Invoices:** To ensure proper use of sponsor funds, invoices must be monitored for completeness.

**Record of subrecipient monitoring efforts:** Best practice dictates documenting all efforts related to subrecipient monitoring, especially if there are issues such as late billing or communication difficulty.

**Useful tools:**

- Invoice Monitoring Guide
- Subrecipient Monitoring Record
- Problematic Subrecipient Letter

## Award Closeout

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Award closeout includes activities related to ensuring that the work was performed and properly billed. At the end of the award, the department is responsible for ensuring that all documentation related to project performance and financial obligations are received. Subrecipient monitoring activities that should be performed at award closeout include:

- Verify that all funds have been spent.
- Review all technical/financial reports provided by the PD/PI. OSP will also contact the PD/PI to verify that all project deliverables and obligations have been met.



## Risk Assessment Matrix

**How to use:** The Risk Assessment Matrix is used by the OSP to assess the level of risk posed by the subrecipient. If Elon is issuing a subaward to an organization with whom the University has no previous relationship, it is advised to perform a risk assessment at the award stage to determine if a monitoring plan is needed.

Category	Lower Risk	Medium Risk	Higher Risk
1. Foreign vs. Domestic	Domestic (US only)	Canada, US territories	All other international locations
2. Facilities and Infrastructure	Work occurs in adequate, established space at subrecipient's facility	Some work done at HU facilities	Subrecipient's lab resources are inadequate, requiring that work occur on HU campus
3. Maturity of Organization	Mature (e.g. more than 10 years)	Mature, but not research oriented	Start-up, no fiscal controls in place yet
4. Organization Type	University or Non-profit (Collegial Terms and Conditions (T&Cs))	University or Non-profit with more restrictive T&Cs (e.g. state regulations)	Industry organization
5. Award Type	Grant from federal or non-commercial source	Coop agreement or grant with special conditions	Contracts and contracts with subcontracts
6. Amount/Percentage of Award Subcontracted	Lower funding levels or percentage of total funds allocated to subrecipient (e.g. <\$100k)	Funding is a large part of smaller award	Funding level >\$500K or >49% of award
7. Accounting/Procurement Systems	Systems have been approved (existing audit is 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
8. Negotiated Indirect Cost Rate Agreement	Has detailed negotiated rate agreement	Has simple rate agreement	Does not have negotiated rate agreement
9. Audit Report	Has annual audit as required by Uniform Guidance Subpart F	Has annual third-party financial audit	Has not had an annual financial audit
10. Prior experience with Elon University	Previous positive experience as HU subrecipient	Previous experience as HU subrecipient but may have some minor concerns	New subrecipient or previous negative experience (the Subrecipient Monitoring Committee can provide more info. on past experience)

<b>Category</b>	<b>Lower Risk</b>	<b>Medium Risk</b>	<b>Higher Risk</b>
<b>11. ITAR/EAR</b>	No export controlled activity involved	Collaborative agreements with potential for ITAR control needed	Organization 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	A/S or H/S involved, but non-medical or non-invasive	Animal/human subject or other compliance issues involved, higher risk activities
<b>13. Scientific Relationship between Elon PI and Subrecipient PI</b>	Subrecipient 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</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 are able to perform testing on all awards	Auditors can perform testing only on part of portfolio, but other auditing or audit reports are provided	Subrecipient places restriction on auditors due to status as Federally Funded Research and Development Center
<b>17. Transparency</b> - Is auditability restricted? (FFRDC) - Is it a subrecipient on an award with built in audit fees?	Work occurs in a geographic location with reliable power and communication capacity. The location is readily accessible and subcontract expenses include fees for independent audit		Work occurs in remote, inaccessible location that experiences extended or frequent unexpected power outages that impede communication in a non-English speaking environment
<b>18. Cost Sharing</b>	Subrecipient has made no commitment to share costs		Subrecipient has committed to fund project costs not paid by the Elon subaward
<b>19. Existing Elon Monitoring</b>	The subaward is made from an award operating within a Elon tub with an established research infrastructure		The subaward is made from an award operating within a Elon tub without an established research infrastructure
<b>20. Rate of Subrecipient Spending on Award</b>	Pace of spending is consistent with budgeted amounts per year	Pace of spending slightly accelerated compared to budgeted amount per year	Spending far outpaces that which was contemplated in the submitted budget

*Initial Award Stage Monitoring*

## Risk Assessment Appendix: Subrecipient Monitoring at Elon & Examples of Monitoring Activities

Elon employs a risk-based approach to subrecipient monitoring, focusing more frequent and robust monitoring efforts on those subrecipients who are deemed to pose an elevated risk for potential non-compliance.

### The Risk Assessment Matrix:

The Risk Assessment Matrix is a tool designed to assess a subrecipient's risk and help determine the level of monitoring required. The examples in the matrix are intended as guidance; a complete risk assessment should consider the subrecipient and subaward on a case-by-case basis.

#### Explanation of risk levels:

- **HIGH** – The risk associated with engaging the subrecipient could compromise the project's goals, objectives, or compliance with the prime sponsor's terms and conditions.
- **MEDIUM** – The risk associated with engaging the subrecipient could result in Elon operating inefficiently and/or expending unplanned resources to meet the project's goals and objectives.
- **LOW** – The risk associated with engaging the subrecipient has no anticipated measurable effect on the achievement of the project's goals and objectives.

**Threshold Questions:** A subaward cannot be issued if the agreement meets any the following requirements:

- The subrecipient is debarred or suspended
- The subrecipient has a non-compliant conflict of interest policy in place, if required by the sponsor/award
- The subaward meets any of the criteria required for provostial review.

- Financial management and accounting systems are inadequate to account for award funds in accordance with federal requirements

**Examples of monitoring activities to include in subrecipient monitoring plan based on results of the risk assessment:**

### Monitoring Activities to Consider for Organizational-based Risk:

- Require invoices and award documents are in U.S. dollars
- Require that costs are supported by adequate documentation such as vendor invoices, canceled checks, effort reporting, approved purchase orders, receiving documents
- If organization does not have a negotiated indirect cost rate, require subrecipient to provide their policy/information on how they plan to charge overhead (minimum of 10% of MTDC)
- Schedule site visits to review records and observe operations
- Arrange for limited-scope audits of certain activities
- Require third-party evaluations

### Monitoring Activities to Consider for Subaward-based Risk:

- Review supporting documentation to determine if program compliance requirements are being met, if program activities meet program objectives, and if activities are allowable
- Specified frequency for technical reports, e.g. monthly or quarterly
- Require PI approval on all invoices
- Provide technical assistance and training if needed
- Add more stringent termination or stop-work language for failure to comply with requirements



## Domestic Subrecipient Profile Questionnaire

**How to use:** The questionnaire is used to help determine a subrecipient organization's financial and management strength, which helps assess risk and dictates the monitoring plan for domestic subrecipients. The questionnaire should be completed by the subrecipient at the initial phase of the award.

Fill out the information below, as appropriate or verify the information below and make corrections or additions as needed.

<b>1. Complete address and contact information:</b>		
Name:		
Address:		
Phone:	Fax:	
Email:	URL:	
DUNS Number:	Congressional District:	
	EIN:	
Reg. in Central Contractor Registration? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Date last updated: _____		
<b>2. Type of organization (check one):</b>		
<input type="checkbox"/> Federal Government	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Corporation	<input type="checkbox"/> Foreign Government	<input type="checkbox"/> Non-Profit Org
<input type="checkbox"/> University	<input type="checkbox"/> Foundation	
<b>3. Organization classification:</b>		
<input type="checkbox"/> Large Business	<input type="checkbox"/> Small Business	
<input type="checkbox"/> Historically Black College / University	<input type="checkbox"/> Small Disadvantaged Business	
<input type="checkbox"/> Historically Underutilized Business Zone	<input type="checkbox"/> Woman-Owned	
<input type="checkbox"/> Minority Institution / Owned	<input type="checkbox"/> Individual	
<input type="checkbox"/> Tribal	<input type="checkbox"/> Volunteer Organization	
<input type="checkbox"/> Veteran-Owned	<input type="checkbox"/> Other: _____	
<b>4. Fiscal year dates (month and year):</b>		
<b>5. Name of designated federal cognizant agency, if applicable:</b>		



**6. Negotiated Federal Facilities and Administrative rate (IDC):**

Yes  No

If yes, please attach a copy of your current rate agreement or provide the URL. If no, please provide the documentation to substantiate the proposed rate (i.e., breakdown of rate components).

**7. Required to comply with OMB Uniform Guidance Subpart F – Audit Requirements:**

Yes  No

Audit Contact Name and Title:

Auditee Name Filed Under:

*(exact legal name under which your audit report is filed in the Federal Audit Clearinghouse Internet site at <http://harvester.census.gov/sac/>)*

EIN Filed Under:

Address:

Email:

**NOTE: Answer questions 8-14 only if answer to questions 6 or 7 is "No."**

**8. Have annual financial statements been audited by an independent audit firm? If yes, provide a copy of the statements for the most current fiscal year.**

Yes  No

**9. Does organization adhere to CASB (Cost Accounting Standards Board) regulations under the proposed subcontract (FAR Part 30)?(Refer to [http://www.arnet.gov/far/current/html/Subpart\\_30\\_1.html](http://www.arnet.gov/far/current/html/Subpart_30_1.html))**

Yes  No  N/A

**10. Does organization have a financial management system that provides records that can identify the source and application of funds for award-supported activities?**

Yes  No

**11. Does the financial system provide for the control and accountability of project funds, property, and other assets?**

Yes  No

**12. Do policies exist that address:**

- Pay Rates and Benefits?  Yes  No
- Time and Attendance?  Yes  No
- Leave?  Yes  No
- Discrimination?  Yes  No
- Conflicts of Interest?  Yes  No
- Travel?  Yes  No
- Purchasing?  Yes  No

**13. Describe the method used to support labor and benefit charges.**

- Percent of effort
- Hourly rate
- Other, please describe:

**14. Is Government property inventory maintained that identifies purchase date, cost, vendor, description, serial number, location, and ultimate disposition data?**

- Yes
- No

**Information contact:**

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_



## Foreign Subrecipient Profile Questionnaire

**How to use:** The questionnaire is used to help determine a subrecipient's financial and management strength which helps assess risk and dictates the monitoring plan for foreign subrecipients. The questionnaire can be completed by the subrecipient at the OSP's discretion during any phase of the award. The OSP may add information most useful for developing a monitoring plan.

### I. GENERAL INFORMATION

Type of organization: e.g. non-profit (NGO), commercial/for profit (corporation), university, academic research center, etc.

Is organization incorporated or legally registered within the country of operations? If no, please explain. If yes, please supply a copy of registration certificate with this questionnaire.

YES

NO

N/A

Please provide copies of any materials that describe the organization, mission, and history. If this information is on a website, please provide the link.

Please list the names of the chief executive officers. This may include, but is not limited to, the following positions:

President/Director:

Chief Financial Officer:

Please List the number of employees your organization has (or provide a list of personnel):

Full-time Employees:

Part-time Employees:

Does organization have other sources of U.S. Government funds (such as U.S. Agency for International Development or National Institutes of Health)? If yes, please provide the name of the US Federal agency, the grant period, and the amount of funds.

YES

NO

N/A

### II. INTERNAL CONTROLS

Internal controls are procedures, which ensure that: 1) financial transactions are approved by an authorized individual and adhere to laws, regulations and the organization's policies, 2) assets are kept safely, and 3) accounting records are complete, accurate, and maintained on a regular basis. Please complete the following questions concerning organization's internal controls:

Are timesheets kept for each paid employee?

YES

NO

N/A

Is each employee's salary stated in an employment letter or contract?

YES

NO

N/A

How often are equipment audits performed?

**III. ACCOUNTING SYSTEM - Subrecipients who have current audit reports performed by an independent auditor do not have to complete Section III and instead may enclose the last two years' audit reports.**

The purpose of an accounting system is to: 1) accurately record all financial transactions, and 2) ensure that invoices, timesheets, and other documentation support all financial transactions. The type of accounting system often depends on the size of the organization. Some organizations may have computerized accounting systems, while others use a manual system to record each transaction in a ledger. In either case, award funds must be properly authorized, used for the intended purpose, and recorded in an organized and consistent manner, consistent with [CAS Standards](#).

Does organization have written accounting policies and procedures? If yes, please provide a copy. If no, please explain how transactions are recorded, cash disbursements are made, and account system is managed.	YES	NO	N/A
Are financial reports prepared on a cash basis or accrual basis?	YES	NO	N/A
Do accounting records separate the receipts and payments of an award from the receipts and payments of other activities?	YES	NO	N/A
Do accounting records record award expenditures according to budget categories such as salaries, supplies, travel, and equipment? If no, please explain.	YES	NO	N/A
Are invoices, vouchers, and timesheets for all payments made from award funds maintained? If there are circumstances where these documents cannot be, or will not be, maintained, please explain.	YES	NO	N/A
Will any cash from award funds be kept outside the bank account (in petty cash funds, etc.)? If yes, please explain the amount of funds to be kept and the name and position/title of the person responsible for safeguarding cash.	YES	NO	N/A

Please provide the banking and/or Wire Transfer/ACH Transfer information below:

Name of Bank: \_\_\_\_\_ Account Number: \_\_\_\_\_  
 Wire ABA Number: \_\_\_\_\_ ACH ABA Number: \_\_\_\_\_  
 Swift Code Number: \_\_\_\_\_  
 Subrecipient's authorized signatories: \_\_\_\_\_

**IV. AUDITS – Subrecipients who have current audit reports, which have been performed by an independent auditor, do not have to complete Section IV and instead may enclose the last two years' audit reports.**

If organization does not have audited financial statements, please submit a copy of the organization's Balance Sheet and Revenue and Expense Statement for the current fiscal or calendar year.

Elon University may require an audit of the subrecipient organization's accounting records. An audit is a review of accounting records by an independent accountant/firm to assess whether the financial information is correct and free of material misstatements.

Are there any reasons (local conditions, laws, or institutional circumstances) that would prevent an independent accountant from performing an audit? If yes, please explain:	YES	NO	N/A
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**ADDITIONAL COMMENTS & SPECIAL CONSIDERATIONS**

## Subrecipient Monitoring Plans



**How to use:** The monitoring plans are suggested examples of subrecipient monitoring plans to implement based on a subrecipient's perceived riskiness. The Risk Assessment Matrix is used in tandem to help determine the potential riskiness of an organization. If the risk assessment reveals a high potential for financial risk, the OSP will develop a proposed risk mitigation strategy where the frequency and monitoring strategies are based upon the specific organization and the nature of the scope of work to be completed by the subrecipient.



### Elon University Subrecipient Monitoring Plans

**NOTE:** Using the guidance provided in the Risk Assessment Matrix, determine which monitoring plan applies to the subrecipient.



- Review audit reports through the FDP site and Federal Clearinghouse
- Review invoices and reports to ensure:
  - Timeliness, completeness and accuracy
  - Project is in line with spending
  - PI approval states "okay to pay"
  - Work is performed within the period of performance
  - Compliance with special terms (if applicable)



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

- If findings exist in the subrecipient's audit report, determine how material they are and the risk(s) involved (operational, financial or compliance risks)
- Request and monitor invoices more frequently (monthly vs. quarterly)
- Request and review financial reports more frequently (if possible)



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 PI
- Document conversations and retain pertinent emails
- Work with Accounting to withhold payments if necessary



## Invoice Monitoring Guide

**How to use:** This guide is a list of 10 questions to consider when monitoring invoices for completeness and compliance with Elon's policies.

### Invoice Monitoring Guide

#### *Guide for review of subagreement invoices*

1. Are the expenses allowable per the subagreement 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 subagreement budget? The subrecipient should only invoice for approved expenses per the subagreement or ask for approval of budget changes when necessary to modify the original terms/budget.
3. Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.
4. Were all the expenses incurred within the subagreement start and end dates? Ensure that the dates on the invoice are within the subagreement dates.
5. Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are **not** invoicing for amounts **over** the approved budget.
6. Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
7. Do expenses appear to be based on actual expenses? (Cost reimbursable subcontracts require invoicing **based on actual expenses only.**)
8. Does the invoice total correctly?
9. Are the Facilities & Administration (F&A) costs calculated correctly with the correct and agreed upon rate for the subrecipient?
10. Does the invoice have an **institutional official signature and** contain the following statement:  
"I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."  
*(Requirement of OMB Uniform Guidance)*

**REMEMBER:** Most invoices do not include a large amount of detail. Ask the sub recipient for back-up documentation on specific budget line items if something does not appear correct. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.**



## Subrecipient Monitoring Record

**How to use:** The Subrecipient Monitoring Record is used to document subrecipient monitoring efforts and maintain an audit trail. The tracking record is used for medium and high risk subrecipients.

### Subrecipient Monitoring Record

*Form to maintain a record of subrecipient monitoring actions*

#### Elon University

PI Name \_\_\_\_\_

EU Account# \_\_\_\_\_

Subcontract # \_\_\_\_\_

Subrecipient Contact – Name: \_\_\_\_\_ Email: \_\_\_\_\_

Period of Performance \_\_\_\_\_ Project Invoicing Frequency: \_\_ Monthly \_\_ Quarterly

#### Subrecipient

Subrecipient Institution \_\_\_\_\_

Subrecipient PI \_\_\_\_\_

#### 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



## Problematic Subrecipient Letter

**How to use:** The Problematic Subrecipient Letter is sent to subrecipients when a subrecipient is identified for late billing, communication difficulty, or any other factor related to noncompliance or potential noncompliance.

Name  
Title  
Institution  
Street Address  
City, State ZIP

Subject: Elon University Subrecipient Monitoring

Dear \_\_\_\_\_:

Elon University employs a risk-based approach to Subrecipient Monitoring and reviews all subagreements across the University. Based on experiences at the department and/or school level, Elon's OSP determines that subagreements are compliant with Elon policy and federal regulations.

Your institution has been identified by Elon as requiring further inquiry due to inconsistent invoicing. **Invoices are not being received in a timely fashion and do not reflect the degree of completeness that we require in order to submit our financial reports.** (*specific wording inserted here depending on the problem identified*)

Please note that your invoices should include a breakdown of expenses incurred by category for the period being invoiced and a total of the expenses incurred for the project period. Invoices must be submitted within 45 days of the period covered by the invoice. The final invoice is due within 60 days after the end date of the Period of Performance.

We value our collaboration with your organization; however, late and/or incomplete invoices can cause financial reports to be submitted late to sponsors, which is an area that has been identified as an area of high scrutiny. It is extremely important that we receive invoices from your institution/organization in a timely manner. Elon also welcomes the opportunity to resolve any administrative problem or clarify any miscommunication.

Your attention and cooperation regarding this matter is greatly appreciated.

Best regards,

Bonnie S. Bruno, MPA, CRA  
Director of Sponsored Programs





## Checklist for Subawards

This checklist ensures that the proper steps are followed in the subaward process to determine subrecipient risk. It serves as documentation of the monitoring process.

### Checklist for Subawards

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

Granting Agency: \_\_\_\_\_

Primary Investigator/Project Director: \_\_\_\_\_

Subrecipient Organization: \_\_\_\_\_

Subrecipient Contact (name and email): \_\_\_\_\_

\_\_\_\_\_

#### Actions:

\_\_\_ Subrecipient organization completes Subrecipient Commitment Form.

\_\_\_ Review A133 audit report in the Federal Audit Clearinghouse Internet site:  
<https://facweb.census.gov/uploadpdf.aspx>

\_\_\_ Perform a risk assessment using the Risk Assessment Matrix.

\_\_\_ High Risk

\_\_\_ Medium Risk

\_\_\_ Low Risk

\_\_\_ If Medium or High Risk, develop Monitoring Plan using Risk Assessment Appendix (p.7).

\_\_\_ NIH only – Report subaward to FSRS.

Results/Notes: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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