

**TRACKING SHEET FOR  
ISSUING AND MONITORING FEDERAL SUBAWARDS**

**Subrecipient:** \_\_\_\_\_ **Project Number:** \_\_\_\_\_ **PI:** \_\_\_\_\_

**Subaward Number:** \_\_\_\_\_ **Award Amount:** \_\_\_\_\_ **Award Date:** \_\_\_\_\_

STEP	COMPLETED BY (Name)	COMPLETION DATE	RECOMMENDED DOCUMENTATION*
<input type="checkbox"/> Confirm that the subaward is included in the budget awarded by the federal agency.			Prime award in grant file
<input type="checkbox"/> Make sure that the proposal budget was fully funded or the subaward amount was adjusted.			Proposal documents in PS.
<input type="checkbox"/> Confirm that ORS has a complete subaward packet on file.			Proposal documents in PS.
<input type="checkbox"/> Confirm that the recipient organization classifies as a subrecipient, as opposed to a contractor, for the purposes of this project.			Completed sub vs. contractor analysis is status is questionable.
<input type="checkbox"/> Check to make sure that the PI is ready to have the subaward issued.			E-mail confirmation from PI.
<input type="checkbox"/> Obtain the subrecipient's DUNS number.			Included in the subaward agreement.
<input type="checkbox"/> Confirm that the subrecipient is not on the excluded parties list.			Screen shot in the Team Site folder for the subaward.
<input type="checkbox"/> Obtain and review the subrecipient's A-133 audit results if subject to A-133.			Screen shots or audit report in the Team Site folder for the subaward.
<input type="checkbox"/> If no A-133 audit, request completion of the <b><i>Subrecipient Survey</i></b> and review results.			Completed <b><i>Subrecipient Survey</i></b> in the Team Site folder for the subaward.
<input type="checkbox"/> Confirm that the F&A and FB rates in the subaward budget match the subrecipient's federal F&A and FB rate agreements if such agreements exist.			Copies of rate agreements in the Team Site folder for the subaward.
<input type="checkbox"/> If no F&A rate agreement, confirm that the F&A rate in the subaward budget equals the "de minimus" rate of 10% MTDC.			Subaward budget.

**\*Note: The RA or ORS staff member who completes the step is responsible for the documentation. If the recommended documentation is not used, an alternative, equally definitive form of documentation should be collected.**

STEP	COMPLETED BY (Name)	COMPLETION DATE	RECOMMENDED DOCUMENTATION
<input type="checkbox"/> If no FB rate agreement, request a breakout of the fringe benefit rate in the subaward budget.			FB breakout in the Team Site folder for the subaward.
<input type="checkbox"/> Confirm that the subrecipient has a federally compliant conflict of interest policy.			Preliminary check on-line followed by certification in the subaward.
<input type="checkbox"/> Confirm that the subrecipient has a federally compliant research misconduct policy.			Preliminary check on-line followed by certification in the subaward.
<input type="checkbox"/> If the funding agency is NSF, confirm that the subrecipient has an Institutional Plan for RCR training.			Preliminary check on-line followed by certification in the subaward, as needed.
<input type="checkbox"/> If there are human subjects, obtain a copy of the IRB approval before issuing the subaward.			IRB approval in the Team Site folder for the subaward.
<input type="checkbox"/> If there are animal subjects, obtain a copy of the IACUC approval before issuing the subaward.			IACUC approval in the Team Site folder for the subaward.
<input type="checkbox"/> Complete the risk assessment using the <b>Subrecipient Risk Assessment Matrix</b> and place the subrecipient in an overall risk category.			Completed risk matrix in the Team Site folder for the subaward.
<input type="checkbox"/> Develop a monitoring plan based on the subrecipient's overall risk category and the specific conditions that led to the risk classification.			Completed monitoring plan in the Team Site folder for the subaward.
<input type="checkbox"/> Use the FDP subaward agreement forms (or language from the forms) whenever possible.			Subaward agreement.
<input type="checkbox"/> In the subaward agreement, include the Federal Award Information listed on page 4 of the <b>Procedures for Issuing and Monitoring Federal Subawards</b> .			Subaward agreement.
<input type="checkbox"/> Also include the requirements, provisions, and certifications listed on pages 5 of the <b>Procedures</b> .			Subaward agreement.
<input type="checkbox"/> As needed, request OGC review and approval for any special terms and provisions not included in the FDP subaward agreement forms or DePaul's subaward template.			E-mail record (if review is needed).
<input type="checkbox"/> Request RA's comments on the agreement before submitting it to the subrecipient.			E-mail record.

STEP	COMPLETED BY (Name)	COMPLETION DATE	RECOMMENDED DOCUMENTATION
<input type="checkbox"/> Submit the agreement to the subrecipient's grants office or the identified contact, with scope of work and budget attached.			E-mail record.
<input type="checkbox"/> As needed, negotiate the agreement, consulting with OGC, RA, and the PI as the situation requires.			E-mail record (if negotiation is needed)
<input type="checkbox"/> Finalize the agreement, securing the appropriate signatures.			Fully signed subaward agreement.
<input type="checkbox"/> Make copies available to OGC, the PI, and RA, requesting that the PI initiate a Purchase Order.			E-mail records (OGC, PI); ImageNow (RA).
<input type="checkbox"/> Fulfill the FFATA reporting requirement, as applicable			Screen shots or confirmation of report submission.
<input type="checkbox"/> Remind the subrecipient of the approaching end date and the need to wrap up any remaining work on the project and submit a final invoice.			E-mail record.

**Note--The monitoring plan developed for the subaward is used to track the following steps:**

- ✓ Note and address any problems associated with invoicing, including late invoices or the need for further cost documentation.
- ✓ Review technical reports submitted by the subrecipient.
- ✓ Review the subrecipient's A-133 audit results annually.
- ✓ Review the monitoring plan annually (or semi-annually, as indicated in the plan).
- ✓ Based on the review, make any adjustments needed in the risk level and the monitoring plan.

# Subrecipient Survey DePaul University



## Section 1. Organization Information

Name of organization: \_\_\_\_\_

Business address: \_\_\_\_\_

Telephone: \_\_\_\_\_

FAX: \_\_\_\_\_

E-mail: \_\_\_\_\_

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

DUNS number: \_\_\_\_\_

EIN: \_\_\_\_\_

Type of organization (e.g. corporation, foundation, non-profit): \_\_\_\_\_

Organization classification (e.g. small business, woman owned) \_\_\_\_\_

Number of employees: \_\_\_\_\_

## Section 2. Subrecipient Survey

Yes No

1. Do you have audited financial statements?  
If "Yes," provide the date of the most recent Independent Auditors' Report \_\_\_\_\_  
AND indicate the type of opinion issued (unqualified, qualified, etc.) \_\_\_\_\_
2. Are your accounting procedures documented?
3. Is your financial system designed so that there is a segregation of duties?
4. Are sources and application of Federal and non-Federal funds identified in your accounting system?
5. Are accounting records for federal funds supported by source documentation that is retained for at least 3 years?
6. Are transactions recorded and posted in the accounting system at least every thirty days?
7. Is the accounting function completely separated from procurement and receiving?
8. Are journal entries approved by a manager?
9. Are there procedures to determine the allowability, allocability and reasonableness of costs charged to a federal award?
10. Are budgeted costs compared with actual costs for federal awards?
11. Are bank statements reconciled at least monthly?

# Subrecipient Survey DePaul University



## Section 3. Current Federal Awards, Subawards, Contracts

Please list below the three largest federal awards, subawards, and/or contracts that your organization is currently managing. Include federal agency, project title, start and end dates, and award amount.

## Section 4. Current Non-Federal Awards, Subawards, Contracts

Please list below the three largest non-federal awards, subawards, and/or contracts that your organization is currently managing. Include sponsor, project title, start and end dates, and award amount.

## Section 5. Signature and Title of Authorized Organizational Representative

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

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

## Section 6. Return Address Information

After completing this survey and obtaining the signature of an Authorized Organizational Representative above, please either mail to:

Norman Roney  
Restricted Accounting  
DePaul University  
1 East Jackson Blvd  
Chicago, IL 60604

OR

Scan and email a PDF of the document to Norman Roney at [NRoney@depaul.edu](mailto:NRoney@depaul.edu)

### SUBRECIPIENT RISK ASSESSMENT MATRIX

Subrecipient: \_\_\_\_\_ Project Number: \_\_\_\_\_ PI: \_\_\_\_\_

Subaward Number: \_\_\_\_\_ Award Amount: \_\_\_\_\_ Award Date: \_\_\_\_\_

Category	<input type="checkbox"/> Lower Risk	<input type="checkbox"/> Medium Risk	<input type="checkbox"/> Higher Risk
Foreign vs. Domestic	<input type="checkbox"/> Domestic		<input type="checkbox"/> Foreign
Maturity of Organization	<input type="checkbox"/> Mature (e.g. 10 yrs.)	<input type="checkbox"/> Emergent (e.g. 5 yrs.)	<input type="checkbox"/> Start-up
Organization Type	<input type="checkbox"/> University or non-profit		<input type="checkbox"/> For-profit/Industry
Subaward Amount	<input type="checkbox"/> <\$100K per year	<input type="checkbox"/> \$100K - \$250K per year	<input type="checkbox"/> >\$250K per year
Subaward Percentage	<input type="checkbox"/> <25%	<input type="checkbox"/> 25% - 50%	<input type="checkbox"/> >50%
Previous Experience with DePaul	<input type="checkbox"/> Previous positive experience	<input type="checkbox"/> Previous experience but minor concerns/issues	<input type="checkbox"/> New recipient or prior negative experience
Audit Report	<input type="checkbox"/> Annual A-133 audit	<input type="checkbox"/> Annual third-party financial audit	<input type="checkbox"/> No annual financial audit
Audit Results	<input type="checkbox"/> No findings or issues that are relevant to the subaward	<input type="checkbox"/> Manageable findings or issues that are relevant to the subaward	<input type="checkbox"/> Numerous findings that are relevant to the subaward and/or systemic issues
Accounting/Procurement Systems	<input type="checkbox"/> Robust controls, confirmed by A-133 audit	<input type="checkbox"/> Systems/personnel less qualified to handle large dollar amounts or federal funds	<input type="checkbox"/> No systems in place or systems are new
Negotiated Indirect Cost Rate Agreement	<input type="checkbox"/> Yes		<input type="checkbox"/> No
Cost Sharing	<input type="checkbox"/> No cost sharing by subrecipient		<input type="checkbox"/> Subrecipient has committed significant cost sharing to the project
Payment Terms	<input type="checkbox"/> Cost reimbursement basis, with payment in response to periodic invoices	<input type="checkbox"/> Payment tied to deliverable	<input type="checkbox"/> Partial advance payment needed to subrecipient to undertake activities
Subaward Scope of Work	<input type="checkbox"/> Easily met objectives and/or deliverables; or general focus on collaboration toward project goals		<input type="checkbox"/> SOW includes tangible products/deliverables essential to the project

Category	Lower Risk	Medium Risk	Higher Risk
Subaward Budget	<input type="checkbox"/> Budget includes adequate detail, making it relatively easy to determine consistency with the SOW and with federal cost principles.		<input type="checkbox"/> Budget is sketchy, making it relatively difficult to determine consistency with SOW and with federal cost principles.
RCR Compliance	<input type="checkbox"/> Recipient has federally compliant policies in RCR, including COI, RM, and RCR training.		<input type="checkbox"/> Recipient lacks federally compliant policies in one or more areas of RCR: COI, RM, and RCR training.

Check the relevant cells under each category and then make an overall assessment (Lower Risk, Medium Risk, Higher Risk) by checking the appropriate box at the top of the column. Insert comments below as needed.

## SUBRECIPIENT MONITORING PLAN

**Subrecipient:** \_\_\_\_\_ **Project Number:** \_\_\_\_\_ **PI:** \_\_\_\_\_

**Subaward Number:** \_\_\_\_\_ **Award Amount:** \_\_\_\_\_ **Award Date:** \_\_\_\_\_

The above subrecipient classifies as

- Lower Risk
- Medium Risk
- Higher Risk

for the purpose of this subaward. As a result, the following monitoring steps apply:

**Standard Monitoring Steps:**

- ✓ A PO is created for the subaward, and the PI approves invoices against the PO.
- ✓ Technical reports, typically required with the submission of invoices, are also reviewed by the PI.
- ✓ Financial reports, typically required with the submission of invoices, are reviewed by RA.
- ✓ The PI maintains regular contact with the subrecipient, providing oversight and promptly reporting any significant issues.
- ✓ A-133 audit reports are reviewed annually by RA for the duration of the subaward. If findings relevant to the award are present, adjustments in the risk category and monitoring plan are made, as needed, by RA in consultation with the PI and Office of Research Services (ORS).
- ✓ The monitoring plan is reviewed annually by RA and adjusted as needed in consultation with the PI and ORS.

**Additional Monitoring Steps (as needed):**

Insert additional monitoring steps here as needed to mitigate the risk level, drawing on the list on pages 3 and 4 of the *Procedures for Issuing and Monitoring Federal Subawards*.



**STEPS TAKEN IN CARRYING OUT MONITORING PLAN**

<b>PI Review of Invoices and Technical Reports</b>			
<b>Item Reviewed</b>	<b>Review Date</b>	<b>PI Comments/Questions/Issues (if any)</b>	<b>Recorded by (name)</b>

<b>RA Review of Financial Reports</b>			
<b>Item Reveiwed</b>	<b>Review Date</b>	<b>Reviewer Comments/Questions/Issues</b>	<b>Reviewed by (name)</b>

<b>Review of A-133 Reports</b>				
<b>Report Date</b>	<b>Review Date</b>	<b>Report Results</b>	<b>Actions (if any)</b>	<b>Reviewed by (name)</b>

<b>Review of Monitoring Plan</b>				
<b>Review Date</b>	<b>Review Results</b>	<b>Actions (if any)</b>	<b>Reviewed by (name)</b>	

### Tracking of Additional Monitoring Steps

Insert tracking here for any additional monitoring steps added on page 1 of this monitoring plan.

### NOTES AND COMMENTS

Use the text box below to record any notes or comments relevant to the ongoing monitoring of this subaward: