



Subrecipient Monitoring Review Procedure

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On December 26, 2014, the federal government implemented new guidelines for the management of grants, referred to as the Uniform Guidance (2 CFR §200), that replaced OMB Circulars A-21, A-110 and A-133. Awards issued prior to this date will continue to be managed under OMB Circulars. This document is applicable to grants awarded after December 26, 2014 and references the Uniform Guidance.

BACKGROUND

A Subrecipient is any entity that receives a Subaward or Subcontract (“Agreement”) from San Francisco State University (SF State) for a portion of a sponsored project. As a recipient of federal sponsored projects, SF State must comply with the guidelines outlined in the Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200. All Subrecipients, regardless of the source of funds of the prime award or contract, are subject to these regulations and are therefore required to make an annual disclosure of any sponsored research audit findings to SF State. SF State will check a proposed Subrecipient entity for debarred status prior to issuing an Agreement or paying a Subrecipient’s invoice, and will review all invoices for allowability, allocability, and compliance with federal regulations.

PROCEDURES

Prior to Issuing an Agreement

- Grant Administrator (GA) will verify that the entity should be considered a Subrecipient, rather than a contractor. If the entity is a contractor, the procedure described in this document will not apply.
- Grant Support Coordinator (GSC) completes a *Subrecipient Risk Assessment Questionnaire (RAQ)* and consults with their GA or Sponsored Programs Manager if they have any questions.
 - If the Subrecipient is on the high risk level, the ORSP Director will be notified and no action will be taken until reviewed and approved by the ORSP Director.
- GSC checks for the entity’s debarment status at www.sam.gov to verify that the Subrecipient is not excluded from receiving federal funds, and saves a copy of the results page.
 - If the Subrecipient is on the debarred list, the ORSP Director will be notified and no action will be taken until reviewed and approved by the ORSP Director.

Post Award Administration of Agreement

- Subrecipient does work as described in the Scope of Work and within the defined budget limits, and submits invoices for work completed to the GA.
- Upon receipt of a Subrecipient invoice, GSC checks the Subrecipient entity at SAM.gov to verify that they have not been debarred from receiving federal funds. A printout from SAM.gov is attached to the invoice.
 - If the Subrecipient is on the debarred list, the ORSP Director will be notified and no action will be taken until reviewed and approved by the ORSP Director.
- GSC checks BI and the PO to ensure there are enough remaining funds to pay the invoice, then stamps the invoice with approval statement requesting the PI’s signature, and forwards invoice to PI for approval (cc’ing GA).

- PI approves invoice and returns to ORSP for payment processing.
- After PI has returned the signed invoice,:
 - GA signs invoice to approve payment.
 - GSC forwards to Accounts Payable for payment processing.
- GSC notes the invoice amount paid on the spreadsheet kept on the left-hand side of the Subrecipient folder.
- GA monitors Subrecipient costs and activities to ensure that expenditures charged to SF State are allowable, allocable, and reasonable, and reflected in the budget as well as in the scope of work.
- GA ensures that cost-share commitments are met and documented.
- Compliance Unit performs mini audits of Subrecipient invoices.
- Compliance Unit reviews Subrecipient audit reports and correction actions cited by Subrecipient in response to audit findings and address any non-compliance issues to ORSP Director.