**Subrecipient Monitoring Record/Checklist**

Uniform Guidance requires that subrecipients are monitored to provide reasonable assurance that the use of resources is in compliance with laws, regulations, and award terms and that performance goals are achieved.

**Principal Investigators (PI’s) and departments have the primary responsibility for properly monitoring subrecipients. These responsibility include, but may not be limited to:**

* **Establishing channels of communication with subrecipients;**
* **Ensuring progress per the statement of work;**
* **Reviewing and documenting performance;**
* **Reviewing invoices from subrecipients for compliance with regulations and award terms and conditions; and**
* **Approving final invoices in a timely manner for closeout.**

Upon audit or request, the University and PI must provide documentation that monitoring has occurred. This includes documenting correspondence and progress reports received. This template/checklist will serve as a tool to help determine departmental compliance with this requirement.

University of Utah PI: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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

Risk Determination: \_\_\_ Low \_\_\_High

**Performance**

\_\_\_\_\_\_ Has the subrecipient submitted the required reports on time?

 Document when performance reports were received.

 Does PI make a periodic evaluation of subrecipient performance?

 Is the PI satisfied with the performance? If no, contact sub and OSP if needed.

 Did PI/program staff conduct a site visit? If so, is it documented?

 Is the statement of work being completed as outlined in the agreement?

 If deviation, document and notify OSP.

**Compliance Assurances**

 If project requires IRB and/or IACUC have all approvals been received?

**Subrecipient Invoice Approval Checklist**

1. Upon receipt of an invoice or request for payment from a subrecipient.
	1. Review all submitted progress reports and financial reports received from the subrecipients.
	2. Determine if all progress reports required to date under the terms of the agreement have been submitted in an acceptable and timely manner.
	3. Review the expenditures on the reimbursement request/invoice. Are the expenditures following the subcontract budget or are there additional items listed that were not originally budgeted?
	4. Do you see any potentially unallowable items listed in the reimbursement request such as food/meals/entertainment/alcohol, etc. or items that should have been charged as an indirect cost such as office supplies/general purpose computers/clerical and administrative salaries/postage.
	5. Do the expenditures shown on the reimbursement request seem reasonable in relation to the amount of time and work expected of the subcontractor to date? (for example, does it appear likely that they will have spent a minimum of 75% of their budget by the time the current budget period has concluded? Alternatively, does it look like they might exceed the amount available by the end of the budgeted period? Are there appropriate reasons for such variations?) If something is amiss, follow up with the subrecipient for an explanation.
	6. Does it appear that there were charges that are not allocable to the project? (such as travel costs to places not anticipated in the scope of work or other charges or salaries for individuals not associated with the work?)
2. If all required progress reports are up to date and acceptable, and the request appears reasonable given the nature of the projects and amount of work completed to date complete processing with Accounts Payable.

 **Please note:** by signing off and approving an invoice, you are attesting that the subrecipient has been appropriately monitored and has met all of the conditions of #1 above. If you have **any** doubts, please do not approve and go to Step #3.

1. If progress reports are not up to date and acceptable, or you see something that does not appear right, do not forward the invoice for payment. Instead, immediately contact the subrecipient and ask for missing or unacceptable reports to be sent and/or request additional documentation as necessary and appropriate. Once issues have been acceptably resolved, and/or, if necessary, a revised request has been submitted by the subrecipient, you can forward the invoice to Accounts Payable for payment.

Note: most invoices/reimbursements do not include a large amount of detail, but, if something does not appear right on the surface, our contracts allow us the right to ask the subrecipient for back-up documentation for specific budget line items—especially for high-risk agreements.