

# Florida Atlantic University

## Subaward and Monitoring Guidance Grid

Principal Investigator (PI)	Office of Sponsored Programs (OSP)	Research Accounting (RA)
<b>At Proposal Stage</b>		
<ol style="list-style-type: none"> <li>1. Determine the need for a Subrecipient and identify a qualified Subrecipient to conduct a portion of the sponsored project</li> <li>2. Request Subrecipient’s Scope of Work, detailed budget with justification, commitment letter signed by institutional authorized official *For federal proposals, request F&amp;A rate agreement (IDC)</li> <li>3. Review Subrecipient’s budget for reasonableness and allowability</li> <li>4. Upload Subrecipient’s documents into FAU’s proposal routing system for review and approval: <ul style="list-style-type: none"> <li>• Subrecipient’s Scope of Work</li> <li>• Detailed Budget and Justification</li> <li>• Letter of Intent signed by Institutional Authorized Official</li> <li>• Copy of F&amp;A Rate Agreement, if applicable</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. Review Subrecipient’s Scope of Work, budget, justification, and letter of commitment</li> <li>2. Ensure budgeted costs are reasonable and allowable</li> <li>3. Confirm appropriate F&amp;A rate is applied in the budget</li> <li>4. Confirm institutional endorsement and approval by an authorized official</li> </ol>	
<b>When Issuing Subaward</b>		
<ol style="list-style-type: none"> <li>1. Subrecipients are required to complete a Subaward Application prior to the drafting of a Subaward</li> <li>2. The Subaward Application includes: <ul style="list-style-type: none"> <li>• Contact Information</li> <li>• Proposal Information</li> <li>• Scope of Work</li> <li>• Budget, if not already on file</li> <li>• Financial Profile information, if not already on file</li> </ul> </li> <li>3. Review completed Subaward Application, Scope of Work, and Budget information and verify documents submitted meet the project requirements</li> </ol>	<ol style="list-style-type: none"> <li>1. Verify that the services provided are for a Subrecipient rather than a Vendor or Consultant</li> <li>2. Forward Subaward Application to the Subrecipient for completion</li> <li>3. Upon return, review Subaward Application and follow-up if any sections are incomplete</li> <li>4. Review information regarding research subjects, EH&amp;S safeguards, export controls and conflict of interest and obtain approvals, if needed</li> <li>5. Forward completed Subaward Application documents to the PI along with the PI Verification Form for review and approval</li> <li>6. Upon receipt of PI Verification form, confirm that Subrecipient is registered in</li> </ol>	<ol style="list-style-type: none"> <li>1. Assist the Office of Sponsored Programs in reviewing audit reports</li> <li>2. Consult with General Counsel on establishing increased monitoring requirements when Subrecipient is “high” risk</li> <li>3. Review completed Subaward Application documents and executed Subaward Agreement</li> <li>4. Maintain audit documentation for monitoring efforts</li> <li>5. Initiate the Supplier Requisition through Workday</li> </ol>

<p>4. Complete the PI Verification Form and return to the Office of Sponsored Programs</p>	<p>the System for Award Management (SAM), and is <b>not</b> sanctioned or delinquent on federal debt</p> <p>7. Evaluate the Subrecipient’s Level of Risk and inform PI if Subrecipient is “high” risk</p> <p>8. Draft and execute the Subaward Agreement. Forward copies to Research Accounting and Principal Investigator</p>	
<b>During the Award Period</b>		
<ol style="list-style-type: none"> <li>1. Establish and maintain channels of communication with Subrecipient;</li> <li>2. Perform on-site visits, if applicable</li> <li>3. Review and approve invoices to ensure expenses are: <ul style="list-style-type: none"> <li>• Submitted in a timely manner</li> <li>• Allocable and reasonable</li> <li>• Incurred within the period of performance</li> <li>• Aligned with technical progress</li> <li>• Cost-sharing is appropriately reflected, if applicable</li> </ul> </li> <li>4. Review financial and programmatic reports to ensure performance goals are achieved and identify any problems in carrying out the project</li> <li>5. Follow-up and ensure Subrecipient takes timely and appropriate action on all deficiencies detected through on-site reviews, if applicable</li> <li>6. Complete Annual and Close-out Subaward Verification Forms to confirm all requirements were met by the Subrecipient</li> </ol>	<ol style="list-style-type: none"> <li>1. Conduct compliance reviews annually and obtain approvals, if needed</li> <li>2. Draft and execute Amendments for continuing or supplemental funding, no-cost extensions, or any other change requiring an amendment</li> <li>3. Submit copies of executed Amendments to Research Accounting and PI</li> </ol>	<ol style="list-style-type: none"> <li>1. Assist PI in carrying out their monitoring responsibilities by issuing Annual and Close-out Subrecipient Verification Forms</li> <li>2. Request and review annual Audit Report or Financial Statements for material weaknesses, reportable conditions, current audit findings and prior audit finding resolutions</li> <li>3. Follow-up and ensure Subrecipients take timely and appropriate action on all audit deficiencies</li> <li>4. Consult with General Counsel if a finding is reported and is related to the project to determine if a management decision is required</li> <li>5. Issue management decisions and notify PI and Office of Sponsored Programs, when applicable</li> <li>6. Conduct discretionary audits, when applicable</li> </ol>