

Northwestern University  
Subrecipient Monitoring Guidelines  
NORTHWESTERN UNIVERSITY SUBRECIPIENT MONITORING GUIDELINES

The purpose of this document is to communicate Northwestern's guidelines pertaining to the programmatic and financial monitoring of its sponsored research award subrecipients. A subrecipient is a third-party organization performing a portion of a Northwestern sponsored project. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. The terms of Northwestern's subrecipient relationships are documented in the respective subcontract agreements.

- x Advising subrecipients of all applicable Federal laws and regulations, and all appropriate flow-

down provisions from the prime agreement

- x The routine receipt and review of Technical Performance Reports
- x The routine review of Expenses-to-Budget
- x The periodic performance of On-site Visits, or regular contact, if necessary
- x The option to perform "audits" if necessary
- x Review of UG Single Audit reports filed by subrecipients and any audit findings
- x Review of corrective actions cited by subrecipients in response to their audit findings
- x Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to h of the sponsorectivity in compliance with aciance



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If the explanations received are insufficient to render a judgment on the allowability of the expense, additional supporting documentation should be requested from the subrecipient.

Local Administration may also periodically request, particularly from high-risk subrecipients, detailed support for selected invoiced charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may

subject to the provisions of the University's Information Security Policy (IS-13) (5)

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Federal guidelines prior to the execution of the subcontract agreement.

On an annual basis, ASRSP will verify that the subrecipient organization has completed its UG Single Audit, as applicable. ASRSP will send the UG Single Audit Subrecipient email questionnaire (see Appendix A) to subrecipients that have not proactively provided a UG Single Audit status update or are not participating in the FDP Expanded Clearinghouse project.

ASRSP will monitor and review the responses from the subrecipients. In the event that ASRSP has concerns about the audit report or the corrective action plan, the subrecipient will be notified. (en)11.9 (a)2 (b)2 (c)2 (en)11.9 (t)T1 (pi)d (dt)-1.1 ( (c))-8 (t)-1.)-1

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18&2, HVWD DFFRFXHQWV IRU VXUWHFVSRLLHQ D\GKOHUHQJ WR 1RUWKZHVWHUQ\ V  
FRQVLGH DQG SXUWLGH WKH LQVWLWXWLRQOHRUW\BZQLFVQMLFRUWKZHVWHU  
H'LVFORVXUH DQG QRWLILHV WKH 32,V YLD HPDLO RI WKHLU DFFHVV DQG  
WUDLQLQJ DQG GHYFODBPHQWV IRU WKH SXUSRVHV RI WKH UHVHDFK FRO

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1RUWKZHVWHUQ WKRVH UHSRUWV DUH UHIHUHG WR 18&2, VR WKDW DSS  
DSSOLFDEOH

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PDQQHU DV WKH\ GR IRU 1RUWKZHVWHUQ LQYHVWLJDWRUV E\ FKHFNLQJ  
H'LVFORVXUH

Resources and Contact Information

- X OSR Evanston, Executive Director: 847-491-4236
- X OSR Chicago, Executive Director: 312-503-1780
- X ASRSP, A-133 Coordinator: 847-491-3385 or [A133@northwestern.edu](mailto:A133@northwestern.edu)
- X NUCOI: 847-467-4515 or [nucoi@northwestern.edu](mailto:nucoi@northwestern.edu)

Version History:

Original: 11/20/06  
Revised: 8/20/14\_OS/ASRSP  
Revised: 4/5/17\_OS/ASRSP/NUCOI  
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Appendix A

«date»  
«name»  
«subcontractor»  
«address1»  
«citystate»

Subject: OMB Circular A-133/Uniform Guidance (2 CFR 200) Audit Requirements for FY 2015

Annually, OMB Circular A-133/Uniform Guidance (UG) requires direct recipients of federal awards to determine if their subrecipients have met the audit requirements of the circular and whether they are in compliance with federal laws and regulations. As a subrecipient of federal funds, Northwestern University is requesting certification from your organization that you are in compliance, if necessary, with A-133/UG requirements for the fiscal year ended in 2015. Accordingly, please check the appropriate box(es) below and return with the required documents.

( ) We are not subject to the provisions of OMB Circular A-133/UG because:\*\*  
( )







17. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?

Yes No

18. Are there effective procedures for authorizing and accounting for the disposal of property and equipment?

Yes No

19. Are detailed property records periodically checked by physical inventory?

Yes No

20. Briefly describe the organization's policies concerning capitalization and depreciation.

#### Cost Transfers

21. Does the organization ensure that all cost transfers are legitimate and appropriate?

Yes No

#### Indirect Costs

27. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?

Yes No

28. Does your organization have cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?

Yes No

29. Do you or your organization's financial staff have a working knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular-~~A~~10 Administrative Requirements, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal awards (Uniform Guidance, 2 CFR 200), Federal Acquisition Regulations (FAR), and other relevant Federal guidelines as applicable?

Yes No

30. Was the dollar volume of Federal awards to your organization during the last fiscal year greater than \$750,000?

Yes No

If no, how much?

Enter Text Here

31. Does your organization/institution have a delinquent federal debt?

Yes No

32. Is your organization/institution registered in [www.sam.gov](http://www.sam.gov) with an active profile that is viewable by the public?

Yes No

33. Is anyone at your organization/institution debarred or suspended from receiving federal funds?

Yes No

If yes, please provide full name and details of debarment or suspension.

Enter Text Here

34. Is your organization a for-profit or nonprofit entity?

Enter Text Here

Name of person completing questionnaire: \_\_\_\_\_

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

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

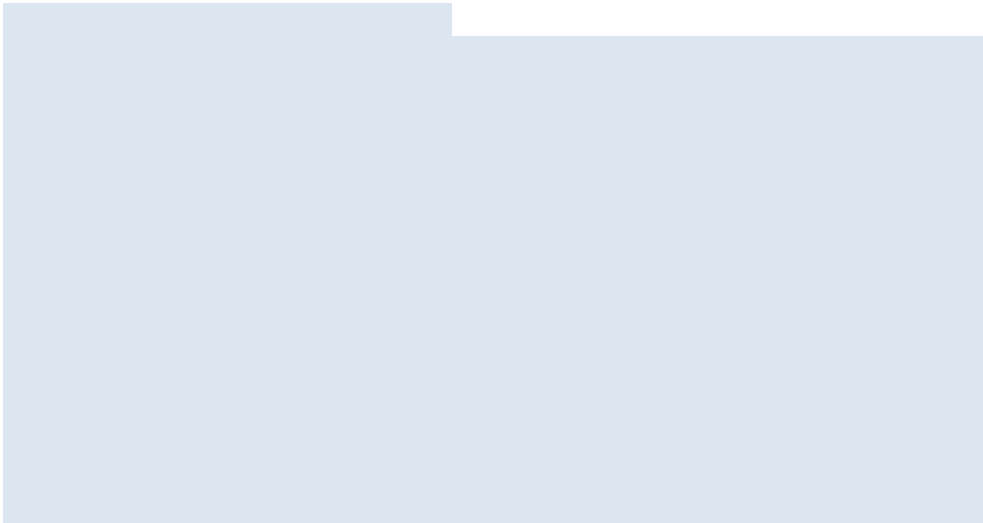
Penalties and Remedies: Anyone who misrepresents any aspect of the status of a concern for the purposes of securing a permit shall:

- (A) Be punished by imposition of a fine, imprisonment, or both;
- (B) Be subject to administrative remedies, including suspension and debarment; and

Prime Sponsor	Yes	No	FY	Check if FQ:
	Yes	No		Management Decision

Are sufficient fundslaruu

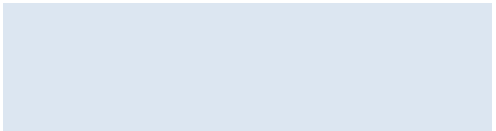
Yes No



Institution Questions (Scored)

Score

1. Is the Subrecipient institution foreign or domestic?
2. What is the Subrecipient Organization type?
3. Does the Subrecipient have a Negotiated IDC Rate Agreement?
4. What were the results of the most recent Single audit (or similar)?  
(Non single audit institutions require Subrecipient Questionnaire)
5. Is the Subrecipient Institution maturi
6. Does the Subrecipient Institution have evidence of



# Continuing Assessment Tool

SP#:	Request #	Amd #:	
Subrecipient Institution			
Subrecipient Information			FDP EC No
Subrecipient Information cont DUNS		EIN:	
Subaward Number			
Subaward Assurance		FWA:	OLAW:
Previously elevated risk?		Yes <input type="checkbox"/>	No <input type="checkbox"/> SAM Expiration

Are sufficient funds allocated to the subcontract lines in NU Financials?  Yes  No

Has a subrecipient progress report been provided?

Answers indicating a higher risk level should be explained in the Notes.

1. Is the Subrecipient Institution presently debarred or suspended or have federal debt subject to offset?

2. Are there any financial concerns? (i.e. audit findings)  
If yes, explain in Notes.

3. Have other new concerns been identified?  
If yes, explain in Notes.

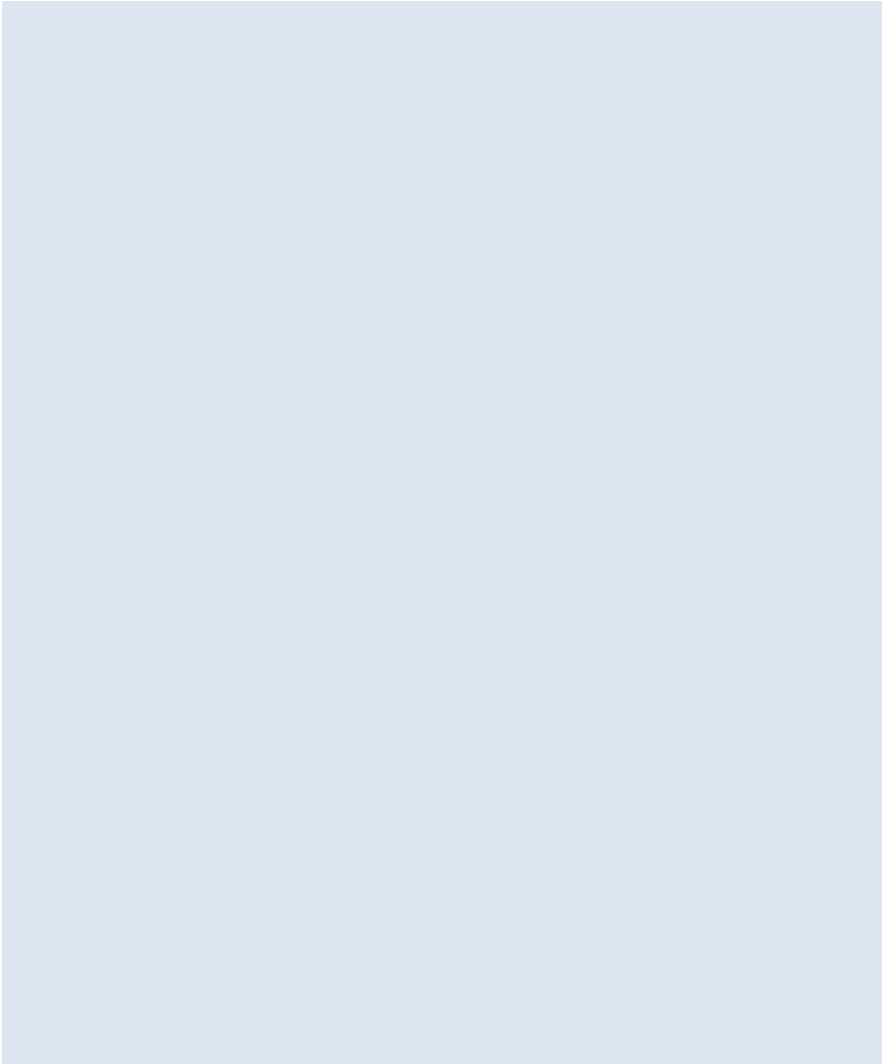
4. What is the subrecipient's spending rate?

5. Is there a revision to budget, SOW, or key person?

6. Has this risk level changed from the previous agreement?  
If yes, explain in Notes.

Assessment Performed:

Initials	Date



APPENDIX C

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Subcontract Roles and Responsibilities

	DESCRIPTION	ROLE	RESPONSIBILITY
1	Technical performance	Principal Investigator	Informs OSR /ASRSP that he/she is not satisfied with performance and will not approve invoices.
2	Appropriateness of costs	Principal Investigator/Local Administration/ ASRSP *	Reviews invoices received from subrecipient for allocability, allowability and reasonableness of costs and that charges are within the period of performance of the award. Requests additional backup documentation for questioned items.
3	Approved total cost/carryover amount	ASRSP/OSR/Principal Investigator/Local Administration	Ensures invoiced amount is within the total cost of the subcontract agreement and any carryover amount has been approved.
4	Effort Certification	Local Administration	Requests effort reports when needed.
5	Documentation of Cost Sharing	Local Administration	Reviews the invoice for indication that subrecipient is meeting any cost sharing commitments.
6	Timeliness of Invoicing	Principal Investigator/ASRSP	Monitors invoicing and contacts subrecipient if invoices are not received in a timely manner.
7	Technical Reports and other deliverables	Principal Investigator	Ensures technical reports and any other deliverables are submitted in a timely manner.
8	2 CFR 200 Single Audit (Completion, Findings, Corrective Action Plan)	ASRSP	Works with auditors to ensure compliance with UG Single Audit report.
9	Debarred/Suspended List	OSR	Ensures subrecipient is not on list via subaward certification.
10	Subcontract Termination	Principal Investigator	Contacts OSR and submits a subcontract request to OSR if subcontract should be terminated. In most cases, terminations require 30 days written notification by Northwestern.

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12	Certification of invoices	Principal Investigator	Reviews the subrecipient's invoice and if acceptable, signs, dates and forwards to ASRSP for payment. Ensures that reports and other material requested from subrecipient have been collected prior to payment of invoices. Monitors the subrecipient's progress and determines that payments are in line with the terms of the subcontract.
13	Site Visits	Principal Investigator/Local Administration/ ASRSP *	Coordinates site visits to subrecipient if necessary to Administrino80.76 381.48