**PURPOSE**

This policy establishes institutional guidelines and responsibilities for Creighton to effectively monitor its subrecipients and ensure compliance with [the Office of Management and Budget (OMB) Code of Federal Regulations *Part 200 – Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards*](http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl) (“Uniform Guidance”), federal and state regulations, as well as sponsor terms and conditions.

Failure to adhere to the provisions of this policy may result in the University’s sponsors, or other government agencies, disallowing costs or imposing other sanctions.

**SCOPE**

This policy should be known and understood by the following groups of individuals, responsible for the specific roles outlined below:

* **Principal Investigator:**
  + Timely review of technical reports and/or other deliverables
  + Timely review and approval of invoices from subrecipients
  + Timely coordination and escalation to Sponsored Programs Administration and Accounting Services if concerns arise regarding subrecipient performance
* **Department Administrator:**
  + Assist PI with timely review of invoices
  + Maintain documentation of monitoring efforts
  + Request clarification or detailed justification of charges if they appear unusual, excessive or questionable
* **Sponsored Programs Administration Personnel:**
  + Collect the Subrecipient Intent Form
  + Review Risk Assessment Worksheet with Accounting Services to determine risk level of subrecipient
  + For subrecipients deemed medium or high risk, modify terms and conditions as necessary in the award document
* **Accounting Services Personnel:**
  + Prepare Risk Assessment Worksheet with assistance from Sponsored Programs Administration as needed to determine the risk level of subrecipient
  + Review Federal Single Audit and other audit reports of proposed subrecipients
  + Request and review annual Single Audit and other audit reports during the life of the award to identify findings related to Creighton’s subawards to the institution
  + Follow-up to ensure subrecipients take timely and appropriate action on all deficiencies identified as audit findings in their annual audit related to Creighton’s subawards to the institution
* **Internal Audit Personnel, Associate Vice Provost for Research and Scholarship, Provost/Vice Presidents/Vice Provosts, Deans, Department Charis, Directors or any other personnel who are involved with or have oversight of activities or spending of resources for sponsored projects:**
  + Apply these policies in their duties over sponsored projects

**POLICY**

This policy applies to all subawards issued under sponsored projects made to Creighton University, without regard to the primary source of funding. Subrecipient monitoring refers to the activities performed by Creighton University to ensure that subawards are conducted in compliance with all federal and sponsored award provisions and that the programmatic goals are met.

Creighton must evaluate a subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for the purpose of determining whether an agreement should be entered into with the institution(s) and, if so, appropriate subrecipient monitoring activities.

**Risk Assessments**

To ensure that Creighton University provides adequate subrecipient monitoring, a Subrecipient Intent Form must be submitted by the proposed subrecipient institution for all subawards from Creighton University. Creighton University may not sign and submit a grant application without a completed Subrecipient Intent Form on file.

Based on the level of risk determined from the completion of the Risk Assessment Worksheet, Sponsored Programs Administration and Accounting Services will determine the level of monitoring required. The Risk Assessment Worksheet is prepared using information collected from the Subrecipient Intent Form and other applicable data sources.

**DEFINITIONS**

**Subrecipient** is a third-party organization that expends awards received from Creighton to collaborate in carrying out an externally funded project. A subrecipient’s performance is measured against whether the objectives of the sponsored project are met; subrecipients have responsibility for programmatic decision-making and for adherence to applicable project compliance responsibilities. Subrecipents are responsible for performing a substantive portion of the project, as opposed to providing goods and services.

**Subaward** is a financial assistance mechanism (either a subagreement or subcontract) that subrecipients receive from Creighton University for the performance of a substantive portion of the project. Terms and conditions from the prime awardee are provided to the subrecipient through the pass-through entity. A subaward (or subagreement or subcontract) does not apply to the procurement of good or services from a vendor.

**Vendor (Contractor)** is an organization that provides goods and services within normal business operations. Vendors provide similar goods and services to many different purchasers; operate in a competitive environment; and provide goods or services that are ancillary to the operation of the sponsored project. Vendors may not be subject to all compliance requirements.

**REFERENCES**

[Subrecipient Intent Form](https://www.creighton.edu/fileadmin/user/ResearchCompliance/Grants/Forms/Subrecipient_Intent_Form.doc)

[Risk Assessment Worksheet](http://www.creighton.edu/fileadmin/user/AdminFinance/Controller/docs/Forms/Subrecipient_Monitoring_Risk_Assessment_Tool.xlsx)

**AMENDMENTS OR TERMINATION OF POLICY**

The University reserves the right to modify, amend, or terminate this policy at any time.