SEATTLE UNIVERSITY GUIDELINES

Guidelines Regarding Subrecipient Monitoring of Externally Funded Projects

Effective July 1, 2011

Seattle University acknowledges that in order to perform portions of externally funded research projects, it is imperative to have subrecipients in order to further the research endeavors of our faculty and staff member's externally funded projects. To support our faculty and staff at Seattle University, the Office of Research Services and Sponsored Projects (ORSSP) has established the following guidelines when conducting business with a subrecipient, as Seattle University is required to monitor the activities of all our subrecipients.

As a general rule, the Principal Investigator (PI) is ultimately responsible for the overall project goals and financial management of each project. The ORSSP is responsible for assisting faculty and staff in ensuring that the University's subrecipient monitoring procedures are compliant with federal, state, and local regulations as well as sponsor requirements and university policy.

External auditors and/or prime sponsors may, at their discretion, request documentation on subrecipient monitoring. Therefore, we strongly encourage the PI to maintain all records of contact, reports, site visits, etc. The ORSSP will also maintain records on agreements, audits, etc.

Subrecipient Monitoring Items

- Subrecipient Commitment Form
- Subrecipient Risk Analysis
- PI Subrecipient Monitoring Record
- Invoice Review Checklist
- Subrecipient Monitoring Form – Audit

Controls

All subaward agreements must be reviewed and executed by the ORSSP. Subawards are a legally binding agreement between Seattle University and the subrecipient. Please be advised that Seattle University has limited signatory authority. Directors, Faculty, Staff, Deans, Project Directors, Principal Investigators, and/or other individuals are not authorized to enter into a legally binding agreement on behalf of Seattle University. That authority lies with the President, Provost, Associate Provosts, Executive Vice President, Vice President of Finance, Associate Vice President of Finance, and/or the Controller. Agreements for external funds must obtain review and permission/authorization from the ORSSP, University Counsel, and the Office of the Provost or the Office of the Executive Vice President. Please be advised that a subaward that is not reviewed and/or executed by the ORSSP may be deemed null and void upon receipt.

Federal Regulations

Although applicable federal regulations that describe subrecipient monitoring are general, they permit the following core monitoring mechanisms:

1. Advising subrecipients of all applicable federal laws and regulations and all appropriate flow-down provisions from the primary agreement;
2. The routine receipt and review of technical performance reports;
3. The routine review of expenses-to-budget;
4. The periodic performance of on-site visits or regular contact, if necessary;
5. The option to perform “audits,” if necessary;
6. The review of Office of Management and Budget (OMB) Circular A-133 audit reports filed by subrecipients and any audit findings;
7. The review of corrective actions cited by subrecipients in response to their audit findings;
8. Sanctioning subrecipients in cases of their continued inability or unwillingness to permit monitoring activities, to have required audits, and/or to correct non-compliant conduct.

The above list is not exhaustive of all compliance requirements and monitoring mechanisms. In addition to these general federal options, there may be additional sponsor- or program-specific requirements that mandate the collection and documentation of other assurances (e.g., with respect to lab animals, human subjects, or biohazards) during the course of a project.

Pre-Qualification of Potential Subrecipient

When a PI is considering executing a subaward with a subrecipient, the first step is to contact ORSSP to discuss the pre-qualification. The potential subrecipient will be required to submit the Subrecipient Commitment Form, which will allow ORSSP to check debarment and suspension, complete a risk assessment, and to further determine potential status of the potential subrecipient.

Subrecipient Monitoring Procedures for Principal Investigators

The PI is responsible for executing portions of the subrecipient monitoring procedure. If the PI has college and/or administrative support, the responsibilities may be divided, but ultimately the responsibility lies with the PI as s/he has detailed knowledge of the project. Monitoring may include, but is not necessarily limited to:

1. Technical/Progress Reports;
2. Review of Invoice;
3. Site Visits;
4. Regular Contact.

The frequency and scope of monitoring procedures should be determined jointly by the responsible PI and/or budget manager and/or other research support staff.

1. Technical/Progress Report Review. The subaward should state what reports are due and how often. All Technical/Progress reports should be reviewed on a timely basis by the PI. Any unusual or unforeseen items should be investigated and documentation thereof should be retained. In some cases, subaward terms may require specified deliverables in addition to, or in lieu of, technical reports.

   Review of Invoice. Invoices should be reviewed against the terms and conditions of the subaward as well as the approved budget. The subrecipient's invoices are required to show both current period and cumulative expenses-to-budget. Evidence of the regular review of invoices by the PI is required and should be in place and retained on file. "Evidence" is the certification statement which is to be added to all subrecipient invoices. A checklist is provided. The PI should request clarification of unusual charges invoiced

by the subrecipient prior to authorizing payment. If explanations provided are insufficient to render a prudent judgment on the allowability and allocability of the cost, the PI may request detailed justifications from subrecipients.

Examples of detailed justifications that may be requested from subrecipients include, without limitation:

a. Payroll records/data;
b. Copies of paid invoices showing the cost of items purchased;
c. Descriptions of services rendered by consultants, including hourly rates and time reports;
d. Details of incurred travel charges stating the purpose, airfare, meals, ground transportation, and unallowable costs;
e. Costs determined to be unallowable or unreasonable should be disallowed;
f. In circumstances where questionable costs remain unresolved, particularly when subaward terms do not permit requesting supporting documentation, it may become necessary to conduct a definitive audit of all or a portion of questionable costs (see Audits below). In this case, contact ORSSP.

Once the PI has approved the invoice, the budget manager/sponsored project technician will forward it to ORSSP for review/approval prior to forwarding to the Controller's Office for payment.

2. Site Visits. On-site visits are a discretionary monitoring procedures conducted by the PI to evaluate both compliance with the scientific objective of the project and the appropriateness of the subrecipient's administrative systems, processes, and charges. Such visits should be documented via correspondence, meeting notes, and/or trip reports and retained on file.

3. Regular Contact. Phone calls and e-mails constitute contact under the guidelines. We recommend you maintain records of your contact.

The PIs and Budget Managers will report to ORSSP on an annual basis the results of their monitoring activities for each subrecipient.

Subrecipient Monitoring Procedures for ORSSP

The ORSSP is the administrative body which creates subaward agreements and provides the recommendation to the proper signatory authority to execute the agreements. The ORSSP will also administratively monitor and assist the PI, budget manager/sponsored project accounting technician, and/or the administrative assistant.

The ORSSP may:

1. Assist in Contact with the Subrecipient;
2. Request Documentation from the PI; and/or
3. Review Audits

The ORSSP will list in the terms and conditions of the subaward that all subrecipients submit copies of their annual audit reports upon completion for each fiscal year. It is the responsibility of the subrecipient to submit the audit requirements to Seattle University.

1. Contact with Subrecipient. The ORSSP will take appropriate monitoring actions to ensure compliance with subaward performance requirements, financial terms and conditions, and all applicable rules and regulations. In addition to routine monitoring procedures, the ORSSP will work with the PIs, college budget manager/sponsored projects accounting technician, and/or administrative assistant to establish channels of communication with subrecipients.
2. Request Documentation from the PI. As needed, ORSSP may require documentation from the PI for monitoring purposes.
3. Review A-133 Audits. The ORSSP may review A-133 Audits filed by subrecipients on an annual basis. In cases where a subrecipient is unable or unwilling to submit required audit information, the ORSSP may consider taking appropriate sanctions. Examples of sanctions may include withholding of payment, withholding of further obligations, and/or termination of the subaward.
    a. When a subrecipient has A-133 Audit findings, the ORSSP may consider issuing a corrective action plan on audit findings, when appropriate, and evaluating subrecipient corrective actions in response to audit findings. Corrective actions cited by the subrecipient should be verified to ensure subrecipient compliance and

may necessitate on-site monitoring. The ORSSP may also consider whether subrecipient audit findings necessitate adjustment of his/her own records.

b. Subrecipients not subject to A-133 Audits, including foreign and for-profit entities. Because A-133 Audits do not apply to foreign or for-profit subrecipients, Seattle University may establish its own requirements, as necessary, to ensure compliance by such subrecipients. ORSSP may consider using subrecipient-monitoring techniques similar to those used for entities subject to A-133 Audits. Contracts with foreign or for-profit subrecipients should describe applicable compliance requirements and responsibilities. All foreign or for-profit subrecipients not subject to A-133 audits will be required to complete a questionnaire in order for Seattle University to assess capability of compliance with federal regulations. These may also include pre-award audits, periodic or regular on-site visits, or invoice and expenses-to-budget review.

Governing Regulations

- OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations
- OMB Circular A-133 Compliance Supplement
- 2 CFR 215 (OMB Circular A-110: Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations)

If you have questions regarding the information provided within the guidelines, please contact Vanessa Quiroz Hotz at quirozv@seattleu.edu or 398.4407.

Seattle University

Office of Research Services and Sponsored Projects

Subrecipient Commitment Form (SCF) For External Use with Subrecipients

All subrecipients should submit this form when submitting a proposal to Seattle University. It provides a checklist of documents and certifications required by the sponsor and by Seattle University. This form should be signed by the Authorized Organizational Representative (AOR) of the subrecipient.

SECTION I: CONTACT INFORMATION

Subrecipient Legal Name: _____

Address, City, State, Zip: _____

EIN & DUNS: _____ Congressional District (ST-###): _____

Subrecipient SRO Contact: _____

SRO Phone: _____ SRO E-mail: _____

Subrecipient PI Name _____

PI Phone: _____ PI E-mail: _____

Project Start Date: _____ Project End Date: _____

Proposal Title: _____

SU's Lead PI Name: _____

Prime Sponsor: _____ Program/CFDA: _____

SECTION II: PROPOSAL DOCUMENTS

The following documents are included in our proposal submission and covered by the certifications below (check as applicable):

- ☐ Statement of Work (required)
- ☐ Budget and Justification/Narrative (required)
- ☐ Biosketches for all Key Personnel, in agency-required format
- ☐ Current and Pending Support for all Key Personnel, in agency-required format
- ☐ Subrecipient Commitment Form, completed and signed (required)
- ☐ Facilities and Administrative (F&A) /Indirect Cost (IDC) Rate Agreement, if applicable
- ☐ Fringe Benefit Rate Agreement, if applicable
- ☐ Other:_____
- ☐ Other:_____

SECTION III: CERTIFICATIONS

1. **Facilities and Administrative Rates** included in this proposal have been calculated based on:
   - ☐ Our federally negotiated F&A rates for this type of work. *Attach a copy of your rate agreement or URL:*_____.
   - ☐ Other. Explain: _____
   - ☐ Not applicable (no indirect costs)

2. **Fringe Benefit Rates** included in this proposal have been calculated based on:
   - ☐ Our federally negotiated fringe benefit rate. *Attach a copy of your rate agreement or URL:*_____.
   - ☐ Other. Explain: _____.
   - ☐ Not applicable

3. **Will human subjects be used for this project?** ☐ **Yes** ☐ **No**
   (*Surveys, interviews, observations, or use of secondary data may be human subject research. Contact your local IRB office for guidance.)*
   ** If yes, SU will not provide award documentation until the current IRB approval/exemption and approved "Informed Consent" form and received. Forward the documents to SU's PI/ Office of Research Services and Sponsored Projects as soon as possible.*

   Have all key personnel involved completed Human Subjects Training? ☐ **Yes** ☐ **No**
   Does your organization/institution have a Federalwide Assurance (FWA) Number? ☐ **Yes** ☐ **No** If "yes," provide Number: _____

4. **Will vertebrate animals be used for this project?** ☐ **Yes** ☐ **No**
   If yes, SU will not provide award documentation until the IACUC approval is received. Forward the documents to SU's PI/ Office of Research Services and Sponsored Projects as soon as possible.

5. **Subrecipient has an active policy on misconduct of research?** ☐ **Yes** ☐ **No**

6. **Conflict of Interest (COI) (applicable to NIH, NSF, or other sponsors that have adopted the federal financial disclosure requirements)**
   - ☐ Not applicable because this project is not being funded by NIH, NSF, or other sponsor that has adopted the federal financial disclosure requirements
   - ☐ Subrecipient Organization/Institution certifies that it has an active and enforced conflict of interest policy that is consistent with the provision of 42 CFR Part 50, Subpart F "Responsibility of Applicants for Promoting Objectivity in Research." Subrecipient also certifies that, to the best of Institution's knowledge, (1) all financial disclosures have been made related to the activities that may be funded by or though a resulting agreement, and required by its conflict of interest policy; and, (2) all identified conflicts of interest have or will have been satisfactorily managed, reduced or eliminated in accordance with subrecipient's conflict of interest policy prior to the expenditures of any funds under any resultant agreement.
     Before spending funds awarded under a new subaward agreement, subrecipient must inform SU of the existence of any COI relating to this project and whether it has been managed, reduced or eliminated and additional information will be made available upon request of the sponsor. Conflicts identified during the award period must be reported within 60 days of identification.
   - ☐ Subrecipient does not have an active and/or enforced conflict of interest policy and agrees to abide by SU's policy.

7. **Subrecipient certifies that in the event funds allotted under this proposal are expected to exceed $100,000, the Subrecipient certifies that it is in compliance with the requirements of Section 1352, Title 31, U.S. Code, which limits the use of appropriated funds to influence certain Federal contracting and financial transactions.** ☐ **Yes** ☐ **No**

8. **Subrecipient agrees to comply with all federal, state, local and/or agency specific certifications, assurances, policies and procedures specifically related to this specific project?** ☐ **Yes** ☐ **No**

SECTION IV: PROFILE AND AUDIT STATUS

1. Subrecipient is a:

- ☐ Non-profit entity
- ☐ Foreign entity
- ☐ For profit entity
- ☐ Government entity
- ☐ Educational Institution

2. What was your overall federal research expenditure for the prior fiscal year? _____

3. What is your fiscal year? _____

4. The organization certifies that its financial system is in accordance with generally accepted accounting principles and:

- ☐ has the capability to identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received;
- ☐ maintains internal controls to assure that it is managing Federal awards in compliance with applicable laws, regulations and the provision of grants and/or contracts;
- ☐ complies with applicable laws and regulations;
- ☐ can prepare appropriate financial statements, including the schedule of expenditures of federal awards;
- ☐ there are no outstanding audit findings which would impact contract costs. If there are findings, submit a copy of the most recent report that describes the finding and steps being taken to correct the finding.

5. Audit Status

☐ **Subrecipient receives an annual audit and is subject to OMB Circular A-133 Audit? Most recent fiscal year completed: FY: _____**

☐ **Audit is available:**

- ☐ Hard copy, with the Subrecipient Commitment Form
- ☐ Electronic copy
- ☐ Through the Federal Audit Clearinghouse
- ☐ On-line at URL: _____

We, the subrecipient, herby certify to the following:

- ☐ Audit was completed in accordance with OMB Circular A-133.
- ☐ The schedule of findings and questioned costs disclosed no audit findings.
- ☐ The summary schedule of prior audit findings did not report unresolved findings.
- ☐ If audit findings were reported, a management plan has been submitted.

Were any audit findings reported? ☐ **Yes** ☐ **No If yes, explain or attach statement:** _____

_____

_____

☐ **Subrecipient DOES NOT receive an annual audit in accordance with OMB Circular A-133.**

6. Subrecipient is registered with the Central Contractor Registry (CCR)? ☐ **Yes** ☐ **No**

7. Subrecipient is subject to OMB cost principles circular? ☐ **A-21** ☐ **A-87** ☐ **A-122**

SECTION V: SUBRECIPIENT COMMENTS

SECTION VI: APPROVALS

REQUIRED SUBRECIPIENT SIGNATURES AND APPROVAL

By signing below, the subrecipient's PI and AOR certify the appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. The subrecipient agrees to perform the work proposed in accordance with all applicable regulations.

Subrecipient certifies that the institution and or any individual participating in this project is/are not debarred, suspended proposed for debarment, or declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or otherwise excluded from or ineligible for participation in federal assistance programs or activities? Nor has the institution or any person within three (3) years preceding this offer, been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) contract or subcontract; violation of Federal or State antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property or had one or more contracts terminated for default by any federal agency.

Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the subrecipient's own risk.

Signature of Subrecipient's Principal Investigator	Date
Signature of Subrecipient's Authorized Organizational Representative	Date
Name and Title of Authorized Organizational Representative	E-mail & Phone

Is Subrecipient owned or controlled by a parent entity? ☐ **Yes** ☐ **No**

If "Yes", *please provide the following:*

Parent Entity Legal Name: _____

Parent Entity Address, City, State, Zip: _____

Parent Entity Congressional District: _____

Parent Entity TIN: _____

Parent Entity DUNS: _____

SECTION VII: OFFICE OF RESEARCH SERVICES AND SPONSORED PROJECTS USE ONLY

Information received for subrecipient:

☐ Statement of Work (required)	Date: _____	Notes: _____
☐ Budget and Justification/Narrative (required)	Date: _____	Notes: _____
☐ Biosketches	Date: _____	Notes: _____
☐ Current and Pending Support	Date: _____	Notes: _____
☐ Subrecipient Commitment Form	Date: _____	Notes: _____
☐ F&A Rate Agreement, if applicable	Date: _____	Notes: _____
☐ Fringe Benefit Rate Agreement, if applicable	Date: _____	Notes: _____
☐ Other:_____	Date: _____	Notes: _____
☐ Other:_____	Date: _____	Notes: _____

Status Check

☐ Subrecipient Forms Submitted/Completed	Date: _____	Notes: _____
☐ A-133 Audit Review	Date: _____	Notes: _____
☐ EPLS (D&S) Check	Date: _____	Notes: _____
☐ Risk Assessment (High/Low)	Date: _____	Notes: _____

Notes

Subrecipient Risk Analysis - High/Low Risk Entities

Subrecipient Name: _____ **Date:** _____

Prime Sponsor: _____ **Contract Officer:** _____

Subaward #: _____ **Risk Level Assigned:** _____

Instructions to Contract Officer: Assign an assessment rating (0,1, or 2) for each Criteria listed below.

Criteria	Lower Risk	Higher Risk	Weight	Assessment 0 = low 1 = med 2 = high	Weighted Score
Foreign or Domestic	Domestic	Foreign	4		0
Maturity or Subrecipient's Organization	Mature	Start-up	4		0
Organization Type	University or non-profit	Industry	4		0
Award Type	Grant	Contract or Subcontract	4		0
Amount of Subgrant/Subcontract	Total cost is <$499,999	Total cost is >$500K	3		0
Percentage of SU Award Subcontracted	Total cost is <48.9%	Total cost is >49%	2		0
Accounting Systems Established	Yes	No	2		0
Procurement Systems	Approved	Not approved/ad hoc	2		0
Negotiated Indirect Cost Rate Agreement	Yes	No	2		0
Audit Report	A-133	No Audit report	2		0
Prior experience working with SU?	Previous positive experience	New Subrecipient or previous negative experience	2		0
ITAR/EAR Type of Work	No	Yes	2		0
Compliance (humans, animals, DNA, stem cells)	No	Yes	2		0
Location of Work	At subrecipient's facility	On SU campus	2		0
SU Sponsor Type	Private or foundation	Government owned and contractor operated	3		0
Relationship of Subrecipient to PI and potential for conflict of interest	No existing or former relationship to PI	PI's relative	1		0
SOW and Deliverables	Report only	Tangible products; pivotal to success of project	4		0
"Advantaged" status claimed?	Not small business, HUB zone, etc.	Yes	1		0
Special Considerations: up to an additional 8 points; e.g. high $					

Low = 0-40 High = 76-99 Bumped to Next Level? _____

Medium = 41-75 Nuclear = 100 (Y or N) **Total Risk Score:** 0

NOTES:

Subrecipient Risk Analysis Category Guidelines / Examples

Category	Score = 0 (lower Risk)	Score = 1 (medium)	Score = 2 (higher risk)
Foreign vs. Domestic	Domestic (US Only)	Canada, US Territories	All other foreign entities
Maturity of Organization	Mature	Mature but not research-oriented	Start-up, no fiscal controls in place yet
Subrecipient Organization Type	University or Non-profit (Collegial T&Cs)	University or Non-profit with more restrictive T&Cs (e.g. state regulations)	Industry organization
Award Type	Grant from federal or non-commercial source	Coop Agreement, U grant, Grant with Special Conditions	Contracts (includes subcontracts, CTAAs)
Amount/Percentage	Lower funding levels or percentage (e.g. <$100K)	Funding is a large part of smaller award, needs more stringent monitoring	Funding level >$5000K or >49% of award
Accounting/Procurement Systems	Systems have been approved (existing A-133 is an indicator)	Systems less qualified to handle large amounts of federal money (Financial audit conducted but no A-133)	No systems are in place, or systems are new
Negotiated Indirect Cost Rate Agreement	Has detailed negotiated rate agreement	Has simple rate agreement	Does not have negotiated rate agreement
Audit Report	Has annual A-133 audit	Has annual third-party financial audit	Has not had an annual financial audit
Prior Experience	Previous positive experience as SU subrecipient	Previous experience as SU subrecipient but may have some minor concerns	New subrecipient or previous negative experience as SU subrecipient
ITAR/EAR	No export controlled activity involved	Collaborative agreements with potential for ITAR control needed	Organization or project involves ITAR (e.g. satellites, biological warfare)
Compliance (Animal/Human Subjects, DNA, stem cells)	No compliance issues involved, or exempt per IRB	A/S or H/S involved, but non-medical or non-invasive	A/S, H/S, or other compliance issues involved, higher risk activities
Location of Work	At subrecipient's facility	Some work done at SU facilities	On SU campus
SU Sponsor Type	Non-federal organizations or routine federal award programs (NSF, NIH)	More stringent federal programs (NASA, DOE, etc)	Government-Owned/Contractor Operated (e.g. national labs)
Relationship of Subrecipient PI	No relationship except collaborative/research-based	Stanford PI's former post-doc	Conflict of interest involved (e.g. family relations, PI is on Board or hold stock in organization)
Scope of Work and Deliverables	Report only	Scope of work not clearly defined, collaborative work scope	Tangible products, deliverables necessary in order to achieve project success
Advantaged Status	No claimed status (small business, HUB zone, women/minority-owned, etc.)	One Claim	Two or more claims
Special Considerations	Additional information which raises risk level, e.g. high funding level, risk category requiring a higher level of scrutiny		

NB: Risk Categories are analyzed on a sliding scale, so risk levels are based on the Contract Officer's evaluation. If the Contract Officer has concerns with the subrecipient, the Risk Analysis score can be bumped up to the next level

Seattle University
Office of Research Services and Sponsored Projects

PI Subrecipient Monitoring Form

Subrecipient: _____ Phone: _____
Sub PI Name: _____ E-mail: _____
Award Period: _____ Award #: _____
SU PI: _____ _____

Progress Report

Due Date	Comments	Received Date	Reviewed

Contact Report

Date	Contact?	Phone/ E-mail	Comments

Site Visits

Date	Met with?	Comments

Invoices

Date	Amount	Approved	Sent to ORSSP	Comments

Created by Vanessa Quiroz, 2011.06.30

Subrecipient Monitoring Invoice Review Checklist

The following checklist is a guide for reviewing subrecipient invoices.

1. Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the subaward dates.
2. Does the invoice total correctly?
3. Are the cumulative expenses within the overall budget amount? Ensure that subrecipients are not invoicing for amounts over the approved budget.
4. Are the cumulative expenses per budget category in agreement with the budget amount per category?
5. Are the expenses that are invoiced included in the subaward budget? The subrecipient should only invoice for approved expenses per the subcontract or ask for approval of changes when necessary.
6. Is the F&A calculated correctly with the correct and agreed upon rate for the subrecipient? Ensure the calculated F&A agrees with the methodology in the budget and only includes expenses that can be charged to F&A.
7. Are the expenses allowable per the subaward and the prime award? Remember the prime award requirements and budget restrictions flow down to the subrecipient.
8. The following are examples of sensitive expenditures. If these types of expenses are invoiced, ensure that the subaward explicitly approved these expenses as allowable per the prime award:
   - Food/Official functions
   - Honorarium
   - Study subject payments – ensure appropriate IRB approvals occurred.
   - Local telephone service
   - Postage
   - Office supplies
   - Membership Dues
   - Administrative salaries

   The above types of costs require specific justification in the proposal that demonstrates costs are being incurred under different circumstances. The circumstances must be clearly articulated and reasonable to anyone reading the justification.
9. Do expenses appear to be based on actual expenses? Cost reimbursable subawards require invoicing **based on actual expenses only**.
10. Does the invoice have an institutional official signature and contain the following statement:

    "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."

    **** These are requirements of OMB Circular A-21.***
11. Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred.
12. Lastly, in reviewing the invoice. The PI must state the following:

    I certify that all cost sharing and expenditures reported (or payment requested), are for appropriate purposes (allowable, allocable and reasonable) and in accordance with the scope of work. I further certify that to the best of my knowledge, all work attested to in this invoice has been preformed and therefore payment is approved.

    Signature: Date:

    PI Name: Amount to Pay:

REMEMBER: Most invoices do not include a large amount of detail. Ask the subrecipient for back-up documentation on specific budget line items if something does not appear correct. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED**. If you should need further assistance, please contact the Office of Research Services and Sponsored Projects.

SEATTLE UNIVERSITY

Office of Research Services and Sponsored Projects

Subrecipient Monitoring Form - Audit

Subrecipient Information	
Subrecipient Legal Name:	
Subaward ID:	
SU Account Number:	
Prime Agency:	
Prime Award ID:	
CFDA #:	
CFDA listed in SEFA?:	☐Yes ☐No Explain:
Subaward Start Date:	
Subaward End Date:	
SU PI/PD:	
Subrecipient Subject to A-133?	☐Yes ☐No Fiscal Year:

Summary of Auditors Results	
Material weaknesses in internal controls over major programs?	☐Yes ☐No
Reportable conditions identified that are not considered to be material weaknesses?	☐Yes ☐No
Type of report issued on compliance for major programs?	☐Yes ☐No
Subrecipient qualifies as a "low-risk" auditee?	☐Yes ☐No
Finding directly related to subaward from Seattle University?	☐Yes ☐No

Subaward Findings and Review		
Finding #	Summary	Management Decision
		1. Audit findings sustained? ☐Yes ☐No 2. Expected action of Subrecipient: ☐Repay disallowed costs ☐Make financial adjustments ☐Other 3. Additional monitoring? ☐Yes ☐No If yes, describe management plan:

Subaward Findings and Review		
Finding #	Summary	Management Decision
		1. Audit findings sustained? ☐Yes ☐No 2. Expected action of Subrecipient: ☐Repay disallowed costs ☐Make financial adjustments ☐Other 3. Additional monitoring? ☐Yes ☐No If yes, describe management plan:
		1. Audit findings sustained? ☐Yes ☐No 2. Expected action of Subrecipient: ☐Repay disallowed costs ☐Make financial adjustments ☐Other 3. Additional monitoring? ☐Yes ☐No If yes, describe management plan:

Notes:

Reviewed by:

Signature Date