SAMPLE SUBRECIPIENT MONITORING CHECKLIST

A subrecipient is a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal award. As the prime recipient the pass-through entity is ultimately responsible for the subrecipient's performance and compliance with federal and state regulations and requirements. As a consequence, the pass-through entity must monitor the activities of the subrecipient.

Name of Subrecipient(s):

SUBRECIPIENT INFORMATION:	YES	NO	N/A
Is there a written Subaward document with the agency?	☐	☐	☐
Date of Award:	XX/XX/20XX		
Does the Subaward document describe the type of work or product that will be performed or delivered by the subrecipient?	☐	☐	☐
If no, explain:			
Does the Subaward document specify a deadline for each major service or product identified in the subaward?	☐	☐	☐
If no, explain:			
Does the Subaward document contain a detail budget to compare budgeted costs with actual costs?	☐	☐	☐
If no, explain:			

SUBRECIPIENT MONITORINGPost Review Activities):	YES	NO	N/A
Do monitoring reports document areas monitored, conclusions reached, and necessary corrective action (s)?	☐	☐	☐
Is sufficient time given to subrecipients to respond to recommendations?	☐	☐	☐
Are monitoring results communicated on a timely basis to subrecipients?	☐	☐	☐
Do results include expected corrective actions and dates for resolution?	☐	☐	☐

SUBRECIPIENT MONITORING (Financial Management System):	YES	NO	N/A
What type of financial management system does the subrecipient utilize? _____			
How are Federal funds identified and tracked in the accounting system?			

SUBRECIPIENT MONITORING (Financial Management System): continued	YES	NO	N/A
Are sources of non-Federal funds identified and tracked separately in the accounting system?	☐	☐	☐
Does the subrecipient use a Chart of Accounts and Accounting Manual?	☐	☐	☐
Does the accounting manual describe the criteria for an obligation?	☐	☐	☐
Are accounting records supported by source documentation?	☐	☐	☐

	YES	NO	N/A
Does the system provide for prompt and timely recording and reporting of all financial transactions?	☐	☐	☐
SUBRECIPIENT MONITORING (Policy and Procedures):	YES	NO	N/A
Does the subrecipient have written policy and procedures to adequately administer Federal grant programs (Travel, Procurement, etc.)?	☐	☐	☐
Does the subrecipient have a written conflict of interest policy for their employees?	☐	☐	☐
Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)?	☐	☐	☐
Does the organization use the same policy and procedures for accounting and expending Federal funds as it does for other agency funds?	☐	☐	☐
What procedures does the subrecipient use to identify and account for federal property purchased with grant funds?			
Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)?			
SUBRECIPIENT MONITORING (Cash Management):	YES	NO	N/A
Is the cash receipts function performed by someone other than the person who is responsible for signing checks, reconciling bank accounts, or maintaining non-cash accounting records (i.e. ledgers or journals)?	☐	☐	☐
Are payment vouchers or supporting documents identified by grant number, date(s) and expense classification?	☐	☐	☐
Are all disbursements controlled by check registers?	☐	☐	☐

SUBRECIPIENT MONITORING (Cash Management): continued	YES	NO	N/A
Do supporting documents accompany checks when they are submitted for signature?	☐	☐	☐
Are supporting documents canceled to prevent reuse?	☐	☐	☐
Are invoices or vouchers approved in advance by authorized officials?	☐	☐	☐
Are the requests for reimbursement from the pass-through entity based on supporting documentation from the accounting system?	☐	☐	☐

What is the process for paying project invoices? _____

How is the amount of award funds to draw down determined? _____

SUBRECIPIENT MONITORING (Record Retention & Access):	YES	NO	N/A
At a minimum, are the subrecipient's record retention practices in compliance with the federal requirements?	☐	☐	☐
Do the entity's policies meet or exceed the Federal retention requirements?	☐	☐	☐
Has the subrecipient retained all records related to pending litigations, claims negotiations, audits or other actions involving records beyond the regular record retention requirements?	☐	☐	☐

SUBRECIPIENT MONITORING (Audit Requirements):	YES	NO	N/A
Is the subrecipient required to obtain an audit under Subpart F for its most recently completed fiscal year?	☐	☐	☐
If yes, did the subrecipient submit the required audit report?	☐	☐	☐
Did the audit report contain any findings or questioned costs?	☐	☐	☐
If yes, has the subrecipient assigned someone the responsibility for resolving the findings or questioned costs?	☐	☐	☐
Did the subrecipient submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings?	☐	☐	☐

SUBRECIPIENT MONITORING (Miscellaneous):	YES	NO	N/A
If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with federal agency rules?	☐	☐	☐
Was technical assistance/training provided to the subrecipients during the project period?	☐	☐	☐
Are financial and progress reports submitted timely by the subrecipient?	☐	☐	☐

How is the amount to be charged to the award for an employee's salary and fringe benefit cost, including those employees whose hours may be allocated to more than one cost center, determined? _____

SUBRECIPIENT MONITORING (continued)

COMMENTS

For any issues identified during the review, provide clarification as necessary and specify corrective actions the subrecipient must take to resolve the issues. Describe the nature of any technical assistance provided during the review. Also describe any necessary follow-up actions that should be provided by the pass-through entity's staff.