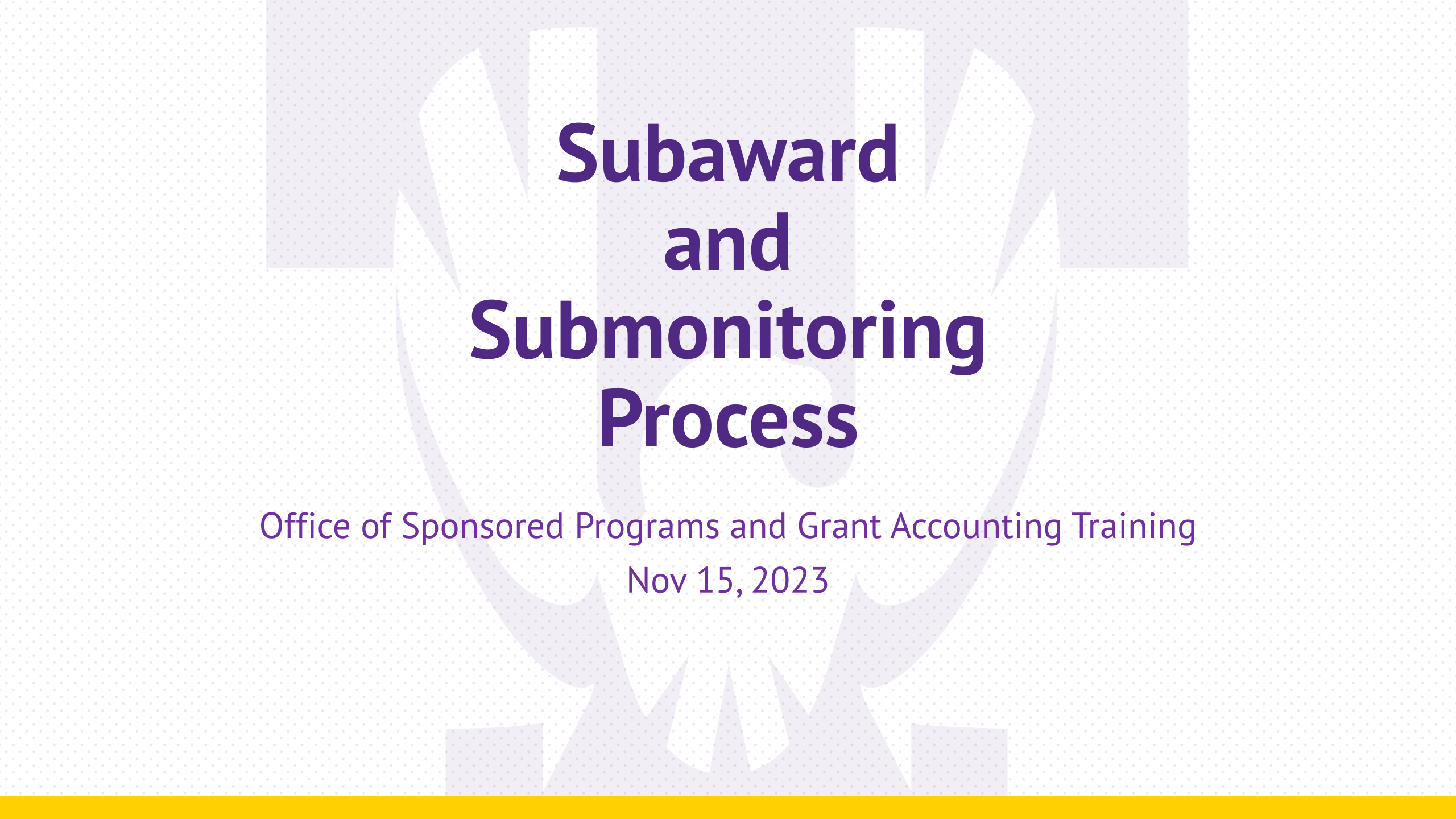




Tennessee
TECH



Subaward and Submonitoring Process

Office of Sponsored Programs and Grant Accounting Training

Nov 15, 2023

Terminology

- **Prime Award** – original funding source
- **Prime Recipient** – institution receiving the prime award
- **Subaward** – external party collaborating under a federal grant
- **Subawardee** – recipient of a subaward
- **Consultant/Contractor** – an entity performing work under a grant that is not considered a subawardee
- **Subcontract** – contract for external party under a federal contract or other external funding source
- **Subcontractor** – recipient of a subcontract
- **Second-tier Sub** – a sub off of a sub (and so on for third-tier)

Documentation

Project detail can change from proposal stage to award stage.

Needed for review or confirmation:

- Detailed Budget
- Scope of Work
 - Project overview not sufficient
 - Specific tasks
 - Think about being in court
- Additional detail as-needed

Incoming Subcontracts

OSP responsibilities:

- Legal terms (all)
- Operational terms
 - Dates match
 - Budgets match and IDC is correctly calculated
 - Grant/contract numbers match
- Scope of Work
 - Specific tasks for Tennessee Tech personnel
- Notify PI and administrator of any unusual requirements
- OSP signs grant/contract

Department responsibilities:

- Submit activation paperwork

Grant Accounting responsibilities:

- Banner setup
- Invoicing

Outgoing Subawards/Subcontracts

Basics - Federal and Non-federal

OSP Responsibilities:

- Reviews prime award
- Drafts subcontract to ensure compliance with prime award, state law and institution policy
- Negotiates contract language
- Approves in Eagle Buy

Department Responsibilities:

- Request subaward/subcontract from OSP
- Confirm draft contract
- Submit requisition in Eagle Buy

Purchasing Responsibilities:

- Process submission in Eagle Buy
- Collect documentation for Accounts Payable
- Manage signature process (DocuSign)

Non-Federal Subcontracts

- Basic duties as above
- Compliance and oversight duties as required by prime award, e.g. TN requires Title VI certification

Federal Subaward Process - OSP

- Subrecipient monitoring review
 - Required under Uniform Guidance (2 CFR 200)
 - OSP performs majority
 - Purchasing performs SAM excluded entity review
- Basic duties as above
- FFATA reporting upon completion of subaward
 - Required under Uniform Guidance (2 CFR 200)

Subrecipient Monitoring

Tennessee Tech is a member of Federal Demonstration Partnership (FDP). FDP resources include:

- FDP Expanded Clearinghouse
 - All FDP members (217 institutions)
 - Select non-member institutions
 - Participants agree to accept Clearinghouse profiles as sufficient
 - Transaction-specific questions still allowed
- Risk Assessment Questionnaire (RAQ)
 - Institution policies
 - Financial stability
 - Sub experience
 - Audit results
 - Project-specific risks
 - Continuing Assessment Tool (CAT) completed in subsequent years

Submonitoring Review Process

Clearinghouse Member Profile

- Review relevant assurances
- Review any audit findings
- Usually quick and straightforward

Non-member RAQ

- Review audits, financial statements, IRS-990, etc. for overall picture
- Complete any project-specific certifications when policy is lacking
- Bring concerns to the attention of the administrator and PI
- Can require a *lot* of legwork

RAQ/CAT example

RAQ-and-CAT-combined - Excel

File Home Insert Draw Page Layout Formulas Data Review View Help Acrobat Tell me what you want to do

Clipboard Font Alignment Number Styles

Normal Bad Good Neutral Calculat

Check Cell Explanatory... Followed Hyp... Hyperlink Input

A3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ																														
1	Risk Assessment Questionnaire																				Institution Questions (Scored)								Score																																					
2																																																																		
3	Subrecipient Institution																																																																	
4	Subject to Single Audit?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								16. Is the Subrecipient institution foreign or domestic?	<click to select>																																			
5	Relevant Findings?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								17. What is the Subrecipient Organization type?	<click to select>																																			
6	Internal Project Identifier																																																																	
7	Prime Sponsor																																																																	
8	DUNS																																																																	
9	FAC EIN																																																																	
10	See other tab for guidance and frequently asked questions																																																																	
11																																																																		
12	Threshold Questions (Not Scored)																																																																	
13																																																																		
14	<i>If yes to 1, 2, or 3, consider alternatives to initiating agreement:</i>																																																																	
15	1. Is the Subrecipient Institution presently debarred or suspended?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								18. Does the Subrecipient have a Negotiated IDC Rate Agreement?	<click to select>								
16	2. Is the Subrecipient Institution's PI presently debarred or suspended?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								19. Were the results of the most recent Single audit (or similar) satisfactory?	<click to select>								
17	3. Does the Subrecipient show "delinquent federal debt" in SAM?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								20. Is the Subrecipient Institution mature?	<click to select>								
18																																																																		
19	<i>If no to 4, 5, 6, or 7, consider alternatives to initiating agreement:</i>																																																																	
20	4. If required by the sponsor, does the Subrecipient have a compliant conflict of interest policy?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								21. Does the Subrecipient Institution have experience with determining conflicts of interest (evidence of an acceptable COI Policy)?	<click to select>								
21	5. Does the Subrecipient have an acceptable accounting system?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								Project Questions (Scored)									
22	6. Does the Subrecipient have an acceptable procurement system?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								22. What is the Prime Sponsor type?	<click to select>								
23	7. If required, has the Subrecipient completed audit under A-133 or Uniform Guidance for the most recent fiscal year?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								23. What is the Prime Award type?	<click to select>								
24																																																																		
25																																																																		
26																																																																		
27	Other Considerations (Not Scored)																																																																	
28																																																																		
29	8. Has there been a PTE-issued management decision on audit findings that may affect this award?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								24. Amount of Outgoing Funds?	<click to select>								
30	9. Does the Subrecipient have a negotiated indirect cost rate (or experience setting up such a rate)?																													Yes	<input type="checkbox"/>	No	<input type="checkbox"/>																								25. What is the percentage of the Prime Award being subcontracted (specific to this Subrecipient—not total)?	<click to select>								
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Ready

RAQ 01-07-16 RAQ Guidance and FAQ CAT 08-04-16 CAT Guidance CAT Regulatory Backup

FDP Clearinghouse example

The screenshot displays the FDP Clearinghouse website for Tennessee Technological University. The page is titled "FDP Member Organization" and shows the "Audits" section. The "Single Audit" table provides the following information:

Question	Answer
Is entity subject to the Single Audit requirements in 2 CFR part 200?	Yes
Most recent fiscal year with completed Single Audit	2022
Is entity qualified as low-risk entity by Auditor or as defined in 2 CFR 200?	Yes
Did the entity's most recent Single Audit contain any findings?	No
Did the entity's most recent Single Audit contain any Significant Deficiencies?	No
Did the entity's most recent Single Audit contain any Material Weaknesses?	No
Most recent complete Single Audit Report	Download
Single Audit Report from previous fiscal year	Download
Management letter (if issued)	Not Applicable

Department of Defense / Office of Naval Research System Review

FFATA Reporting

(Federal Funding Accountability and Transparency Act)

- Report required for all federal subawards and subcontracts
- Publicly accessible
- Information about the sub and their role on the project, such as:
 - Name
 - Location
 - Funding amount
 - Scope of work
 - Executive compensation (if applicable)



Questions and Discussion