



Attachment A

Subrecipient Monitoring

Guidelines for Monitoring Based on Risk Level

In collaboration with SPA, the PI, and the subrecipient institution, OSPRI coordinates and compiles all required documentation for the subrecipient package. SPA determines the risk level to be low (0-7), medium (8-15), or high (16+) based on how the entity scores when the data is entered into the Risk Assessment Questionnaire. The level of risk determines the level of UCCS monitoring required when the subaward is issued.

0-7 Low Risk

- SPA reviews audit reports, subrecipient certifications, and evaluates any findings; and
- Annually reviews the subrecipient's performance with the PI and Department/Grant Administrator
- Department/Grant Administrator and PI review subrecipient invoices to insure that:
 - Work is performed within the project period (and any applicable budget periods).
 - They are complete and accurate.
 - The expenditures are allowable per subaward budgets.
 - University's PI approves as acceptable to issue payment.

8-15 Medium Risk - Perform all review steps as listed in the "Low Risk" category in addition to the following:

- SPA determines how material any audit findings are in the audit reports and whether they pose an increased risk to the subrecipient's abilities to comply with and carry out their Statements of Work.
- Department/Grant Administrator and PI request expenditure detail as supporting documentation for invoices on a monthly or quarterly basis, and evaluate documentation received for sufficiency.
- Department/Grant Administrator and PI request and review financial and programmatic reports more frequently, if possible.

16+ High Risk - Perform all review steps as listed in the "Low Risk" and "Medium Risk" categories in addition to the following:

- Department/Grant Administrator and PI request expenditure detail as supporting documentation for all invoices (if not already provided by the subrecipient)
- PI maintains regular contact with subrecipient's PI to ensure subrecipients are meeting programmatic expectations and document communication in subaward files.
- SPA may perform desk review, or a site visit as appropriate.
- Department/Grant Administrator, PI, and SPA will determine if withholding payments to subrecipients is necessary.