

**PROCEDURES AND RESPONSIBILITIES FOR MONITORING SUBRECIPIENTS UNDER SPONSORED PROJECTS
(TULANE UNIVERSITY PROCEDURES)**

Responsible University Official(s):	Director of Sponsored Projects Administration (“ <u>SPA</u> ”) Director of Grants and Contracts Accounting (“ <u>GCA</u> ”)
Responsible Office:	SPA and GCA
Coordinating Persons/Departments:	Principal Investigators, departments and units with sponsored projects that include Subrecipients
Issued Date: 12/1/2016	Effective Date: 12/1/2016
Last Reviewed Date: 11/21/16	Next Review Date: 12/1/2018
Companion Document:	Policy on Subrecipient Monitoring

Definitions used in these procedures:

- A. **“Non-U.S. Based Entity”** means a legal entity formed under the laws of a state other than a state (or instrumentality thereof) of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any U.S. protectorate.
- B. **“Pass-through Entity (PTE)”** means a non-Federal entity that provides a subaward to a Subrecipient to carry out part of a sponsored program.
- C. **“Subrecipient”** means the legal entity to which a Subaward is made and which is accountable to the University for the use of the funds provided in carrying out a portion of the University’s programmatic effort under a sponsored project.
- D. **“Subaward”** means a lower tier award of financial support from a pass-through entity (PTE)(e.g., Tulane) to a Subrecipient for the performance of a substantive portion of the program. These terms do not apply to the procurement of goods and services.
- E. **“Contractor (formerly referred to as Vendor)”** is a person or organization that as part of its normal business operations provides the same or similar commercially available goods or services to many different purchasers in a competitive environment without altering the product. These goods or services are ancillary to the operation of the award. This is a procurement arrangement, not a Subaward.
- F. **“Uniform Guidance (UG)”** means the federal regulations issued by the Office of Management and Budget (OMB Circular A-81) that set requirements for PTEs to engage and monitor Subrecipients.

PROCEDURES

I. Pre-Qualification of Subrecipients

- 1. Prior to entering into a Subaward with a Subrecipient, SPA and GCA are responsible for conducting a risk assessment of the Subrecipient organization’s financial status, internal controls and debarment status with the U.S. government. (**Exhibit “2”**)
- 2. Potential Subrecipients that are not U.S. institutions of higher education, publicly traded organizations, Federal, State or municipal governments, or agencies within the U.S., or have not been subcontracted by the University within three years must complete the “Subrecipient Status Questionnaire” (**Exhibit “1”**).

- a. The PI will provide those Subrecipients with the “Subrecipient Status Questionnaire” (**Exhibit “1”**).
 - b. Once the Subrecipient Status Questionnaire is completed and returned, the PI will forward it to SPA for review.
3. SPA and GCA will prepare the “Subaward Risk Assessment Form” (**Exhibit “2”**). When completing the “Subaward Risk Assessment Form,” refer to the “Risk Assessment Matrix for Subrecipients” (**Exhibit “3”**) for a summary of critical risk factors. Risk factors include the items described below:
 - a. Value of Subaward. Subawards with annual budgets in excess of \$750,000 per year should receive substantial and frequent review and monitoring. Subawards with annual budgets less than \$750,000 per year should receive general review with less frequent oversight.
 - b. Relative Subaward Size. The larger the percentage of Tulane’s award passed through to the Subrecipient, the greater the need for Subrecipient monitoring.
 - c. Prior Experience. New Subrecipients of Tulane may require increased monitoring.
 - d. Tax Status. Not-for-profit Subrecipients are associated with increased risks and may require a greater degree of oversight.
 - e. Financial and Administrative Systems. Subrecipients that have new or substantially changed systems for administration of a project may require increased monitoring and oversight.
 - f. Location. Subrecipients who are geographically remote from Tulane may require increased monitoring and oversight.
 - g. Results of the review of the organization’s most current UG Audit or Audited Financial Statements. Indications of material weaknesses, reportable conditions and findings may result in increased monitoring.
4. Based upon the above risk factors, SPA and GCA, with consultation from the PI, will determine the classification of potential Subrecipient (i.e., low-risk or high-risk). The resultant Subaward must include additional reporting and compliance requirements for Subrecipients deemed high-risk. High-risk Subrecipients that are not subject to UG, Subpart F audits may be asked to submit supporting documentation in the form of original receipts, copies of payroll records, and/or audits.
5. A subaward for research involving the use of human subjects will be issued once SPA receives confirmation from the Tulane Human Research Protection Office that the appropriate IRB approvals are in place.

II. **Post-Award Subrecipient Monitoring**

1. Monitoring is required for all Subrecipients, the frequency and intensity of which is driven by the criteria stated above in Section I.3 and is determined jointly by SPA and GCA, with advice as needed from the PI and department administrators.
2. Documentation of Subrecipient monitoring is required to be maintained by the PI. The primary mechanism for achieving this is the PI’s certification of the Subrecipient invoices. The PI, by signing and approving Subrecipient invoices, certifies the following:
 - a. Timely Submission of Invoices: The Subrecipient timely submits invoices for review and approval;
 - b. Allowable, Allocable, Reasonable & Appropriate: The invoice expenses are allowable, allocable, reasonable, and appropriate for the work being performed;

- c. Reports: Subrecipients technical reports are submitted in accordance with instructions in the Subaward and in a timely manner.
 - d. Progress and Performance: The progress and performance of services conducted by the Subrecipient are satisfactory;
 - e. Review of Expenses-to-Budget. For cost reimbursement Subawards, the cumulative invoiced amount has been compared to the established sub-award budget.
 - f. Clarification of Invoiced Charges. Clarification of charges invoiced by the Subrecipient that are unusual, miscellaneous, apparently excessive or which otherwise stand out have been explained by the Subrecipient and documented by the PI. Examples of documentation that may be requested from Subrecipients include, without limitation:
 - Payroll records/data
 - Copies of paid invoices showing the cost of items purchased and Vendor Justification Forms if required by Federal contract
 - Description of services rendered by consultants including hourly rates and time reports
 - Details of travel charges stating the purpose, airfare, meals, ground transportation, and unallowable costs.
 - g. Reports of identified financial conflicts of interest: The Subrecipient timely submits reports on identified conflicts of interest related to the conduct and reporting of research.
3. Additional elements for the PI to consider when certifying invoices include the following:
 - a. Site Visits. Site visits may be conducted at the discretion of the PI to evaluate both compliance with the scientific and technical 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.
 - b. Audits. Discretionary audits of Subrecipients are an acceptable monitoring procedure under Federal regulations, and all of the University's subawards contain "right-to-audit" clauses. Formal audits are performed, infrequently; however, and departments should contact Tulane's SPA or GCA before initiating discretionary audits.
 4. **Corrective Actions**: Subrecipients found to be noncompliant may trigger the need for the following corrective action by Tulane:
 - a. Costs determined to be unallowable or unreasonable will be disallowed.
 - b. Fixed-price award amounts may be adjusted for non-performance issues.
 - c. In circumstances where questionable costs remain unresolved, it may become necessary to conduct a definitive audit of all or a portion of questionable costs.
 - d. Subrecipient's continued inability or unwillingness to (a) have the required audits, (b) permit monitoring activities, and/or (c) correct non-compliant conduct may lead to sanctions by the University. Examples of sanctions may include withholding of a percentage of or final payment, suspending Subaward until compliance is achieved, or terminating the Subaward.
 - e. Non-compliance may be reported by the University to the sponsor.
 5. **Record Retention**: PIs, PI's Department, SPA, and GCA are required to retain supporting documentation for at least 3 years after the final closeout of the prime award, unless the prime award document indicates a longer period of time.

III. Annual Audits Required under the Uniform Guidance, Subpart F

1. **UG, Subpart F Letter.** GCA is responsible for reviewing annual UG audit reports in the Federal Audit Clearinghouse (“FAC”) database.¹
2. **Subrecipients with UG, Subpart F Audit Findings.** GCA, in consultation with SPA, is required to review responses to UG audit findings with a qualified or adverse audit with material noncompliance reported. This review should be documented in the “Uniform Guidance, Subpart F Audit Monitoring Form” (**Exhibit “7”**). Prior to reaching a management decision, GCA may request additional information or documentation from the Subrecipient.² The management decision issued by GCA must clearly state whether the audit finding is sustained, the reasons for Tulane’s decision, expected action of the Subrecipient (e.g., repay disallowed costs, make financial adjustments, etc.), and identify appropriate additional monitoring. GCA may also consider whether Subrecipient audit findings necessitate adjustment of their own records.
3. **Subrecipients Not Subject to UG, Subpart F Audits.** Even though the UG audit requirement does not apply to organizations expending less than \$750,000 in federal funds, for-profit organizations and Non-US Based Entities, Tulane requires such organizations to provide a copy of their Audited Financial Statements.

ROLES AND RESPONSIBILITIES

This section describes the respective roles and responsibilities of a PI, a PI’s department, SPA and GCA. Refer to the “Subaward Monitoring Guidance Grid” in **Exhibit “4”** for details.

A. Principal Investigators.

1. PIs are primarily responsible for monitoring Subrecipients to ensure their compliance with federal regulations (including, but not limited to, use of human subjects, animals, select agents, etc.), and with the primary and Subaward terms and conditions. One way the PI does this is through approval of “Cost Reimbursement Invoice” (**Exhibit “6A”**) and “Fixed Price Invoice” (**Exhibit “6B”**).
2. PIs are responsible for notifying the Tulane Human Research Protection Office when a Subrecipient will be performing research that involves the use of human subjects.
3. PIs are responsible for reviewing Subrecipient technical reports and financial invoices/reports in a timely manner. PI may indicate approval by signing the Subrecipient’s invoice or providing approval using the workflow established for the University’s electronic payment system. For compliance with the UG, Subrecipient invoices must be paid within 30 days of receipt, review, approval and processing by the PI and his/her department.
4. PIs are responsible for alerting SPA and/or GCA of any negative findings with respect to the Subrecipient.

¹ See 2 CFR 200.502

² See 2 CFR 200.521.

5. PIs are required to retain supporting documentation for payment of Subrecipient invoices for at least 3 years after the final closeout of the prime award, unless the award document indicates a longer period of time.
6. If the subaward involves cost sharing, the PI understands that he/she is responsible for ensuring that appropriate documentation related to the cost sharing is obtained and maintained.

B. Departments.

1. The PI's department is responsible for assisting the PI in discharging his/her monitoring responsibilities, for reviewing invoices from Subrecipients and questioning expenditures if necessary, and for maintaining documentation of monitoring efforts. Departments must ensure that Subrecipients are using the invoices required by the University.
2. Disallowed costs are subject to repayment to the sponsor of the prime award. In the event that payment of disallowed costs cannot be recovered from a Subrecipient, the PI's department is responsible for absorbing the costs.

C. SPA & GCA.

1. SPA and GCA are responsible for ensuring that the University's Subrecipient monitoring procedures are compliant with federal regulations and are consistent with sound business practices.
2. SPA will ensure that all requirements of the primary award are included in the Subaward and that the Subaward reflects terms and conditions determined during the Pre-qualification Process.
3. SPA will include the required invoice form in each Subaward.
4. If the award involves PHS funding, SPA will incorporate in the Subaward terms that establish whether the PHS-compliant conflicts of interest policy of Tulane or that of the Subrecipient will apply to Subrecipient and will include time periods to meet disclosure and/or financial conflicts of interest reporting requirements. With regard to Subrecipients that rely on their own conflicts of interest policy, SPA will include Subaward terms indicating the timing for Subrecipients to report any identified financial conflicts of interest. The subaward terms must permit sufficient time for Tulane to meet reporting obligations to the PHS sponsor.
5. PHS Notification: If the award involves PHS funding, SPA will notify PHS of the existence of any financial conflict of interest reported by a Subrecipient in content and format required by eRA Commons.
6. NSF Notification: SPA will notify the National Science Foundation (NSF) of the existence of any financial conflict of interest reported by a Subrecipient and provide assurance that the interest has been managed, reduced or eliminated.
7. SPA and GCA will provide training, monitoring and guidance on these procedures.

Related Forms

- A. "Subrecipient Status Questionnaire" (**Exhibit "1"**)
- B. "Subrecipient Risk Assessment Form" (**Exhibit "2"**)
- C. "Risk Assessment Matrix for Subrecipients" (**Exhibit "3"**)
- D. "Subrecipient Monitoring Guidance Grid" (**Exhibit "4"**)
- E. "Annual Subrecipient Uniform Guidance, Subpart F Certification Letter" (**Exhibit "5"**)
- F. "Cost Reimbursement Invoice" (**Exhibit "6A"**) and "Fixed Price Invoice" (**Exhibit "6B"**)
- G. "Uniform Guidance, Subpart F Audit Monitoring Form" (**Exhibit "7"**)

TULANE UNIVERSITY

SUBRECIPIENT STATUS QUESTIONNAIRE FOR: _____

Organization/Company Name

Instructions: This form is to be completed by an authorized business official of organizations that may be entering into a Subrecipient relationship with Tulane University. Return your response (including required attachments listed at the end of this form) by either E-mail or fax to the Tulane Principal Investigator or his/her designee.

Person completing this form:

Name & Title: _____ **Phone & Email:** _____

GENERAL INFORMATION	
1. Does your organization have its financial statements reviewed by an independent public accounting firm? (Provide a link to your Website or enclose a copy of the most recent financial statements for your organization, audited or unaudited.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are duties separated so that no one individual has complete authority over an entire financial transaction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts? If yes, how long have they been in place? <input type="checkbox"/> < 3 years <input type="checkbox"/> > 3 years	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Other than financial statements, has any aspect of your organization's activities been audited within the last two years by a governmental agency or independent public accountant? (Provide a copy of any recent external audit report.) If yes, explain:	<input type="checkbox"/> Yes <input type="checkbox"/> No
CASH MANAGEMENT	
1. Are all disbursements properly documented with evidence of receipt of goods or performance of services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are all bank accounts reconciled monthly?	<input type="checkbox"/> Yes <input type="checkbox"/> No
PAYROLL	
1. Do you have a written policy that addresses pay rates, benefits, time and attendance, and leave?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are payroll charges checked against program budgets?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Does your organization use a system to control paid time, especially time charged to sponsored agreements? If yes, what system and provide a brief explanation:	<input type="checkbox"/> Yes <input type="checkbox"/> No
PROCUREMENT OF GOODS AND SERVICES	
1. Are there written procedures to ensure procurement of goods and services at competitive prices? If yes, attach written procedures or provide a link to the website:	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Is there a system of authorization and approval of capital equipment? If yes, explain:	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Is there a system of authorization and approval of travel? <i>If yes, explain:</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
PROPERTY MANAGEMENT	
1. Are detailed records of individual capital assets kept and annually balanced with the general ledger accounts?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are there procedures for authorizing and accounting for the disposal of property and equipment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are detailed property records checked by physical inventory at least annually?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Does your organization have a policy concerning capitalization and depreciation? <i>If yes, provide a copy of policy or link to the website:</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
COST TRANSFERS	
1. Does the organization ensure that all cost transfers are legitimate and appropriate? <i>If yes, explain:</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
FACILITIES & ADMINISTRATIVE COSTS (INDIRECT COSTS)	
1. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate with a U.S. federal agency? <i>If yes, provide a copy of any negotiated indirect cost rate agreement or link to the website:</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
COST SHARING	
1. How does the organization determine that it has met cost sharing goals? <i>Explain:</i>	
COMPLIANCE	
1. Does your organization have a written policy of nondiscrimination and a system for complying with Federal civil rights requirements?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Does your organization have a written policy that addresses conflicts of interest? <i>If yes, provide a copy of written procedures of link to the website.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. For projects involving United States Public Health Service (PHS) funding, does your organization have a written policy that meets the requirements of 42 CFR Part 50, Subpart F, Responsibility of Applicants for Promoting Objectivity in Research for Which PHS Funding is Sought? <i>If yes, provide a copy of written procedures or link to a website that contains the policy.</i> <i>Note: Subrecipients are required to provide assurances to Tulane University that such policy complies with PHS regulations or agree to comply with the Tulane University policy. In addition, Subrecipients must report to the Principal Investigator and the Tulane Office of Sponsored Projects Administration identified financial conflicts of interest and must provide assurances to Tulane that such interest has been managed, reduced, or eliminated.</i> <i>If no, please review the Tulane University Conflicts of Commitment and Interest Policy (Part A, Part A-1, and Part C as applicable) and provide assurances that your organization will be able to comply with the policy.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable

Note: Your organization will be required in the Subaward agreement to comply.	
4. For projects involving National Science Foundation (NSF) funding, does your organization have a written policy that meets the requirements of 59 FR 33308 and 60 FR 35820? Note: Subrecipients are required to provide assurances to Tulane University that such policy complies with NSF regulations. In addition, Subrecipients must report to the Principal Investigator and the Tulane Office of Sponsored Projects Administration identified financial conflicts of interest and must provide assurances to Tulane that such interest has been managed, reduced, or eliminated.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
5. Does the organization have procedures that provide assurance that consistent treatment is applied in the distribution of costs to all grants, contracts and cooperative agreements? If yes, explain:	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Does your organization have a system for Subrecipient monitoring? If yes, explain:	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Does your organization have a cash forecasting process which will minimize the time elapsed between the disbursement of funds and the requesting of funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Has your organization received grants, contracts or cooperative agreements from Tulane University? If yes, provide award title, amount, project period, and Tulane Principal Investigator.	<input type="checkbox"/> Yes <input type="checkbox"/> No
ATTACHMENTS(UNLESS WEBSITE HAS BEEN PROVIDED ABOVE)	
1. Report of Financial Statements, Audited or Unaudited	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. External Review or Audit Report of Recent Financial Statements	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Indirect Cost Rate Agreement	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. List of Awards from Tulane	<input type="checkbox"/> Yes <input type="checkbox"/> No

For more information, consult the Tulane [Policy on Subrecipient Monitoring](#).

SUBRECIPIENT RISK ASSESSMENT FORM

Prepared By: _____ Date: _____

Instructions: This form is to be completed by Grants and Contracts Accounting (“GCA”) and Sponsored Projects Administration (“SPA”) and used in conjunction with the “Risk Assessment Matrix for Subrecipients” (see Exhibit “3”).

SECTION A:

Subrecipient Name			
Project Title			
Project Sponsor			
Project Period		Total Award Amount:	
PI Name			
PI Phone & E-mail			

CHECK THE APPROPRIATE BOX

UG Audit filed and compliant?	Yes		No	
For profit, publicly traded?	Yes		No	

If both answers are “No”, then complete Section B.

SECTION B:

A. Measure	Low	High
Subaward Value from Tulane		
Relative Subaward Size		
Frequency of Deliverables		
Prior Experience with Tulane		
Tax Status		
Risk of Subaward Activities		
Financial & Administrative Systems		
Service Site Location(s)		
Audit		

Analysis: GCA and SPA, with consultation from the PI, will determine whether heightened monitoring is required and, if so, what type of additional monitoring should occur.

Debarred Entity (see www.epls.gov/): Yes No

Final Risk Rating: Low Risk High Risk

Heightened Monitoring: Identify all appropriate heightened monitoring that is warranted for this Subrecipient (check all that apply):

- As a condition of Tulane payment, submit copies of supporting documentation.
- Technical performance reports submitted to Tulane Quarterly Monthly Other: _____.
- Submission of trip reports within ___ days of travel to substantiate purpose of travel related to project activities.
- Site visit by PI to evaluate both compliance with the programmatic objectives and the appropriateness of the Subrecipient’s administrative systems, processes, and charges.
- Audit of Subrecipient at Subrecipient’s expense.
- Other: _____.

Comments/Justifications:

Filing instructions: SPA to place copy of completed form in project file with copy to GCA.

RISK ASSESSMENT MATRIX FOR SUBRECIPIENTS

FACTOR	LOW RISK	HIGH RISK
SUBAWARD VALUE FROM TULANE	<ul style="list-style-type: none"> • < \$500,000 	<ul style="list-style-type: none"> • > \$500,000
RELATIVE SUBAWARD SIZE	<ul style="list-style-type: none"> • < 50% of Tulane's award passed through to Subrecipient 	<ul style="list-style-type: none"> • > 50% of Tulane's award passed through to Subrecipient
PRIOR EXPERIENCE WITH TULANE	<ul style="list-style-type: none"> • Subrecipient has had previous subawards with Tulane & has completed the project in a cost effective & timely manner 	<ul style="list-style-type: none"> • Subrecipient has not had previous subawards with Tulane • Subrecipient has had previous subawards with Tulane and it has a history of noncompliance
TAX STATUS	<ul style="list-style-type: none"> • For-profit entity 	<ul style="list-style-type: none"> • Not-for-profit entity
FINANCIAL & ADMINISTRATIVE SYSTEMS	<ul style="list-style-type: none"> • Established systems for administration of Subrecipient project 	<ul style="list-style-type: none"> • New or substantially changed systems for administration of Subrecipient project
SERVICE SITE LOCATION(S)	<ul style="list-style-type: none"> • Subrecipient services provided on Tulane premises 	<ul style="list-style-type: none"> • Subrecipient services are geographically remote from Tulane (e.g., outside of U.S.)
AUDIT	<ul style="list-style-type: none"> • Current audit has no material weaknesses, reportable conditions or findings 	<ul style="list-style-type: none"> • Current audit has material weaknesses, reportable conditions or findings • No audit because not required (e.g., <\$500,000 Federal funds, non-U.S. based entity, etc.)

Tulane University Subrecipient Monitoring Guidance Grid

BEFORE Issuance of Sub-Award		
<i>Principal Investigator</i>	<i>Sponsored Projects Administration</i>	<i>Grants & Contracts Accounting</i>
<ol style="list-style-type: none"> 1. Determines the need for subcontracting: <ol style="list-style-type: none"> a. Identifies a subcontractor; or b. Issues a Request for Proposal (“RFP”) 2. Submits to SPA the following information for all potential Subrecipients: <ul style="list-style-type: none"> • Scope of Work • Detailed Budget 3. Obtains from certain potential Subrecipients a completed Subrecipient Status Questionnaire (see Exhibit “1”) and forwards to SPA for review. 4. Discloses to SPA any potential conflicts of interest with Subrecipient. 	<ol style="list-style-type: none"> 1. Reviews completed Subrecipient Status Questionnaire (see Exhibit “1”) and; 2. Conducts a risk assessment with consultation from GCA and PI (see Exhibits “2” & “3”). 3. Obtains confirmation from the Tulane Human Research Protection Office that IRB approvals are in place for projects involving Human Subjects. 3. Issues and negotiates an agreement with the Subrecipient <ol style="list-style-type: none"> a. For PHS funding, flows down appropriate terms for compliance with 42 CFR Part 50, Subpart Fb. For awards involving NSF funding, flows down appropriate terms requiring the Subrecipient to provide assurances that it has a conflict of interest policy that complies with 59 FR 33308 and 60 FR 35820. c. Flows down appropriate terms requiring compliance with COI regulations of other federal agencies as applicable. 	<ol style="list-style-type: none"> 1. Reviews completed Subrecipient Status Questionnaire (see Exhibit “1”) and; 2. Conducts a risk assessment with consultation from SPA and PI (see Exhibits “2” & “3”).
DURING the Award		
<i>Principal Investigator</i>	<i>Sponsored Projects Administration</i>	<i>Grants & Contracts Accounting</i>
<ol style="list-style-type: none"> 1. Reviews and reconciles Subrecipient invoices to ensure that: <ol style="list-style-type: none"> a. Invoices are submitted timely; b. Expenses are allowable, allocable and reasonable; c. Expenses are incurred within the period of performance; d. Expenses are aligned with technical progress; and e. Cost-sharing is appropriately documented, if applicable 2. Certifies invoices and submits for payment (see Exhibit “6A” or “6B”) within 30 days after receipt. 3. Reviews technical progress and related progress reports to ensure performance goals are achieved. 4. Visits site, as appropriate for monitoring. 5. Notifies SPA of any changes necessary to amend subaward (e.g. scope of work, budget, period of performance, funding level, etc.). 6. Identifying and disclosing conflicts of interest involving the Subrecipient. 	<ol style="list-style-type: none"> 1. Processes amendments to subaward, when applicable. 2. Reviews and approves invoices for payment. 3. Notifies PHS/NSF of the existence of any financial conflict of interest reported by a Subrecipient and provide assurance to PHS/NSF that the interest has been managed, reduced or eliminated. 	<ol style="list-style-type: none"> 1. Maintains documentation for monitoring efforts. 2. Requests and reviews completed annual Subrecipient certification letter (see Exhibit “5”) and UG Audit Reports or other audited financial statements, if warranted, for material weaknesses, reportable conditions, current audit findings and prior audit finding resolutions. 3. Issues management decision (see Exhibit “7”) regarding audit finding, when applicable. Notifies PI of issued management decisions. 4. Assists PIs in carrying out their monitoring responsibilities.

[Subrecipient Organization Name]
 Attention: [Name]
 [Department]
 [Address]
 [City, State & Zip]

The federal Office of Management and Budget's "Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards" requires that recipients of federal awards, who are subject to the federal requirements, comply with its provisions for audit and monitoring of subrecipients. **Our records indicate that your organization was a subrecipient of federal funds awarded to Tulane University during the fiscal year ending in 2016.** To ensure that your organization is in compliance with the Uniform Guidance, we request that you check the appropriate box below and return this form with any required documents.

- Our single or program-specific audit was conducted for fiscal year ending in **2016** and is complete. No material weaknesses, material instances of non-compliance, findings, or corrective actions relating to any sub-award(s) from Tulane University were noted.
- Our single or program-specific audit was conducted for fiscal year ending in **2016** and is complete. Material weaknesses, material instances of non-compliance, findings, or corrective actions relating to a sub-award(s) from Tulane University were noted. A copy of the audit report, including the exception(s) and our response(s)/corrective action plan(s), is enclosed or can be accessed at the following website:
 _____.
- Our single or program-specific audit for fiscal year ending in **2016** is not yet complete. We expect that the audit and institutional response (if necessary) will be completed by _____. Upon completion of the audit, we will provide you with written certification and a copy of our audit report, along with a corrective action plan if material findings are related to any Tulane University sub-award(s).
- Our organization is not subject to the requirements of OMB A-81 (Uniform Guidance) because:
 ___ We are a for-profit organization
 ___ We expended less than \$750,000 in federal funds
 ___ We are a Non-US Based Entity
 In lieu of a single or program-specific audit, a copy of our audited financial statements for fiscal year ending in **2016** is enclosed or can be accessed at the following website:
 _____.

I certify that the above checked box accurately represents our organization, that all relevant material finding(s) in the audit report have been disclosed and that neither the subrecipient nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participating in this subaward by any U.S. federal agency or department.

Institution/Organization Name:

Name & Title: _____ Phone & Email: _____

Address:

Signature: _____ Date: _____

Either E-mail your response to tsteven@tulane.edu or Fax to 504-862-8907. Should you have any questions regarding this request, please contact Tanya O'Rourke, Director, by E-mail or by phone at 504-314-2793.

Exhibit "6A"

COST REIMBURSEMENT INVOICE

Subcontractor Name:

Address:

**IS THIS A
FINAL
INVOICE?**
(Check the
appropriate box)

YES

NO

SEND INVOICE TO:

**Tulane University
Tulane's PI Name
Tulane Department Name
Tulane Dept Address1
Tulane Dept Address2
New Orleans, LA ZIP**

Date of Payment Request:

Invoice Number:

Tulane Subcontract Number:

Total Amount of Subcontract:

Prime Award Number:

Subcontractor's Principal Investigator:

Subcontractor's Account Number:

Current Invoice Period:

Project Name:

Budget Category	Budget	<i>(insert current billing period)</i>	<i>(insert cumulative period)</i>	Available Balance
		Current Period	Cumulative Total	
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Consulting	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Total Direct Cost	\$0.00	\$0.00	\$0.00	\$0.00
Indirect Cost (rate)	0.00	0.00	0.00	0.00
Total Cost	\$0.00	\$0.00	\$0.00	\$0.00
Paid to Date			0.00	
Balance Due			\$0.00	

I certify that this request represents a reimbursement of actual costs incurred during the invoice period and that these costs are appropriate and in accordance with this Subcontract. The SUBCONTRACTOR further certifies that payment made by TU under this Subcontract shall not duplicate reimbursement of costs and services that are received from other sources.

Signature of the Subcontractor's Authorized Approver

Phone Number

Name and Title of the Subcontractor's Authorized Approver

Fax Number

Email Address

For Tulane Use Only

As Tulane's Principal Investigator, I acknowledge that I am responsible for approving and authorizing payment to this Subcontractor. I certify that this request is allowable, allocable, reasonable, and appropriate for the work being performed. I am satisfied with the progress and performance conducted by the Subcontractor. If there are any questioned costs, I have obtained additional supporting documentation or written clarification and reconciled it to the invoice prior to approval. I understand that I am responsible for ensuring that appropriate documentation related to any required cost sharing has been obtained.

(signature required)

Tulane's PI Name

Exhibit "6B"

FIXED PRICED INVOICE

Subcontractor Name: _____

Address: _____

IS THIS A FINAL INVOICE? (Check the appropriate box)	YES <input type="checkbox"/>
	NO <input type="checkbox"/>

SEND INVOICE TO:
Tulane University
Tulane's PI Name
Tulane Department Name
Tulane Dept Address1
Tulane Dept Address2
New Orleans, LA ZIP

Date of Payment Request:	_____
Invoice Number:	_____
Tulane Subcontract Number:	_____
Total Amount of Subcontract:	_____
Prime Award Number:	_____
Subcontractor's Principal Investigator:	_____
Subcontractor's Account Number:	_____

Project Name: _____

Deliverable/Work Performed	Total Funded Amount	Current Invoice	Cumulative Total	Available Balance
				0.00
Total Cost	\$0.00	\$0.00	\$0.00	\$0.00
Paid to Date			0.00	
Balance Due			\$0.00	

The COLLABORATOR certifies that payment made by TU under this Subaward shall not duplicate payments for services that are received from other sources.

Signature of the Institution's Authorized Approver _____

Phone Number _____

Name and Title of the Institution's Authorized Approver _____

Fax Number _____

Email Address _____

For Tulane Use Only

As Tulane's Principal Investigator, I acknowledge that I am responsible for approving and authorizing payment to this Subrecipient. I certify that this request is allowable, allocable, reasonable, and appropriate for the work being performed. I am satisfied with the progress and performance conducted by the Subrecipient. If there are any questioned costs, I have obtained additional supporting documentation or written clarification and reconciled it to the invoice prior to approval. I understand that I am responsible for ensuring that appropriate documentation related to any required cost sharing has been obtained.

(signature required)

Tulane's PI Name _____

**TULANE UNIVERSITY
OMB CIRCULAR A-81 AUDIT MONITORING FORM**

Instructions: This form is to be used by Grants and Contracts Accounting (“GCA”) for Subrecipients with a qualified or adverse A-81 audit with material noncompliance reported.

SUBRECIPIENT NAME	
ACTIVE AWARD NUMBERS	

SUMMARY OF AUDITOR’S RESULTS OF SUBRECIPIENT	
Material weaknesses in internal control reported?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Reportable conditions identified that are not considered to be material weaknesses?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Type of report issued on compliance for major programs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Subrecipient qualifies as “low risk”?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Finding directly related to an award from Tulane University?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: PI Name:	PI Org:
Project Sponsor:	Total Award Amount:
Project Period:	

AWARD FINDINGS & REVIEW		
AUDITOR REF. #	SUMMARY OF FINDING	MANAGEMENT DECISION
		1. Audit findings sustained? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Expected action of Subrecipient: <input type="checkbox"/> Repay disallowed costs <input type="checkbox"/> Make financial adjustments <input type="checkbox"/> Other 3. Additional monitoring? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:

AUDITOR REF. #	SUMMARY OF FINDING	MANAGEMENT DECISION
		1. Audit findings sustained? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Expected action of Subrecipient: <input type="checkbox"/> Repay disallowed costs <input type="checkbox"/> Make financial adjustments <input type="checkbox"/> Other 3. Additional monitoring? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:
		1. Audit findings sustained? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Expected action of Subrecipient: <input type="checkbox"/> Repay disallowed costs <input type="checkbox"/> Make financial adjustments <input type="checkbox"/> Other 3. Additional monitoring? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:
		1. Audit findings sustained? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Expected action of Subrecipient: <input type="checkbox"/> Repay disallowed costs <input type="checkbox"/> Make financial adjustments <input type="checkbox"/> Other 3. Additional monitoring? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:

Add additional pages as needed