



Subrecipient Monitoring

Jessica Federico, Sponsored Projects Administrator
(UA- Financial Compliance, Sponsored Projects & Contracting Services)

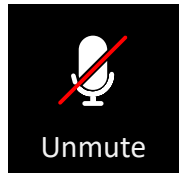
Susan Stephens, Grant & Contract Officer Sr.
(ASU- Knowledge Enterprise | Operations)

Lisa Allen, Assistant Director for Research Advancement
(ASU-College of Health Solutions)

Subrecipient Monitoring

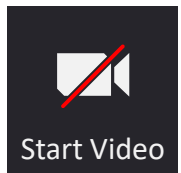
Please standby, the session will begin shortly. Here are a few housekeeping notes.

Questions are welcome in the chat. We will answer them as time permits.



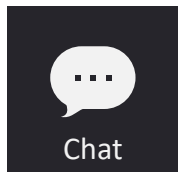
Mute Your Mic

Please mute your microphone during the presentation.



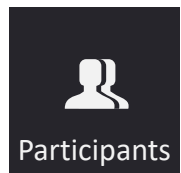
Bandwidth Issues?

Turn off your camera.



Questions & Comments

Please message using the Chat feature.



The Participants feature will also provide access to the chat.

View Options ▾

Adjust Your View

Use **side-by-side** or **Fit to window**. In **Side-by-Side** mode you can resize “sides” so you can have a larger view.

Speaker View

Next to View Options you can select Speaker or Gallery view. We suggest using **Speaker** view.

OBJECTIVES



•Identify terms related to Subcontracts and Subaward Agreements



•Learn best practices and available resources



•Review Subaward Monitoring Roles and Responsibilities



•Understand Risk Assessment & Responsibilities

Definitions

- **Subrecipient**
Subrecipient is the legal entity that is eligible to receive a financial award to which a sub-agreement is made, and is accountable for the use of the funds provided in carrying out a portion of the scope of work under a sponsored project.
- **Sub-Agreement**
A sub-agreement can be a subaward (Grant) or subcontract (Contract). They are issued by the pass-through entity, to another organization who is responsible for assisting with the scope of work on a sponsored project.
- **Subrecipient Monitoring**
Includes activities undertaken to review the completion of the scope of work and the financial oversight of the funds that were awarded to the subrecipient.
The pass-through entity must monitor the activities of subrecipients to ensure that the subagreement:
 - **is used for authorized purposes**
 - **is in compliance with federal statutes and regulations**
 - **follows the terms and conditions of the sub-agreement**
 - **achieves performance goals**
- **Contractor (Vendor)**
Organization that provides goods and services within normal business operations. Contractors (vendors) provide similar goods and services to a variety of purchasers, operate in a competitive environment, and provide goods or services that are ancillary to the operation of the sponsored program.
- **Designee**
An individual who the PI has delegated with subrecipient invoice approval responsibility and who has firsthand knowledge of the PI's sponsored award(s) and programmatic progress of the subrecipient.
Designees must be used when there is a potential conflict of interest between the Principal Investigator and the subrecipient.

Definitions (Cont'd)

- **Federal Audit Clearinghouse**
Division of the Office of Management and Budget (OMB) that collects information on Single Audit (formerly A-133) results. <https://facweb.census.gov/uploadpdf.aspx>
- **Pass-through entity**
Non-federal entity that provides a federal award to a subrecipient to carry out a federal program; sometimes referred to as the “prime” or “lead” organization.
- **Sponsored award**
Funding arrangement in which the University is providing a return benefit to, or agrees to provide a defined deliverable or complete a set of activities for, the sponsor in exchange for the funds, regardless of whether the funding instrument is designated a contract, cooperative agreement, grant, consortium agreement, or otherwise.
- **Uniform Guidance**
OMB publication entitled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (2 CFR 200).
- **Single Audit (formerly A-133)**
Office of Management & Budget’s annual audit of State, Local Government, and Non-Profit organizations that have received federal funding during that year.
- **Authorized Organizational Representative (AOR)**
A staff member at a University who has approval to sign legally binding documents on behalf of the institution.

Definitions (Cont'd)

- **Controller's Office**
Provides stewardship of the University's financial resources through accounting services, resource monitoring and control and financial reporting.
- **Sub Commitment Form (required from non-FDP members)**
Provides a checklist of documents and certifications required by sponsors. This form shall be signed by the authorized official at the institution of subrecipient.
- **Letter of Commitment (required from FDP members)**
Provides a checklist of documents and certifications specific to each award required by sponsors. This form shall be signed by the authorized official at the institution of subrecipient. This letter takes the place of the Sub Commitment Form for those entities included in the [FDP](#) Clearinghouse Initiative.
- **Sub Review Form (Best Practice)**
The Principal Investigators use this form to certify that they have analyzed the subrecipient's proposal, including its statement of work (SOW) and budget, and used this information to review the responsibilities outlined in the prime award issued to the University. The PI must acknowledge and certify that the management of the prime award includes the responsibility of providing oversight of the subrecipients. The PI also identifies the subrecipient reporting requirements via this form.
- **Sub Risk Analysis Form**
A form used for risk analysis to evaluate the likelihood of whether a subrecipient will fail to comply with the requirements of the sub-agreement. This risk analysis is made during the sub-agreement issuance process and is monitored during the term of the sub-agreement by the PI, their assigned departmental administrators, the Office of Contracts and Grants (through A-133 audit certification/reviews), and typically the Controller's Office. The criteria used in evaluating risk include the subrecipient's audit experience, the prior oversight and monitoring the subrecipient has received, the nature and complexity of the proposed research project, and the fiscal maturity of the subrecipient.

Definitions (Cont'd)

- System for Award Management (SAM)
Official U.S. government supplier database used to register suppliers in order to do business with the U.S government. This database is used to search for entity exclusion records before grants are awarded (domestic subs). <https://www.sam.gov/SAM>

Departmental – Best Practices

Step 1: PI (and Team) should review and understand subagreement (tied to UG)

Step 2: Team must communicate roles and responsibilities

- ❑ Collaboration: Team should host Kick off meeting with PI, Support Staff, Pre and Post Staff (create living document)
 - Responsibilities
 - Ensure invoices tie to deliverables
 - Review financial and programmatic reports
 - Document unsatisfactory performance of subrecipient
 - Initiate timely changes to Scope or budgets as needed based on performance or needs of subrecipient
 - Termination
 - Additional funding
 - Change period of performance
 - Modify reporting schedule

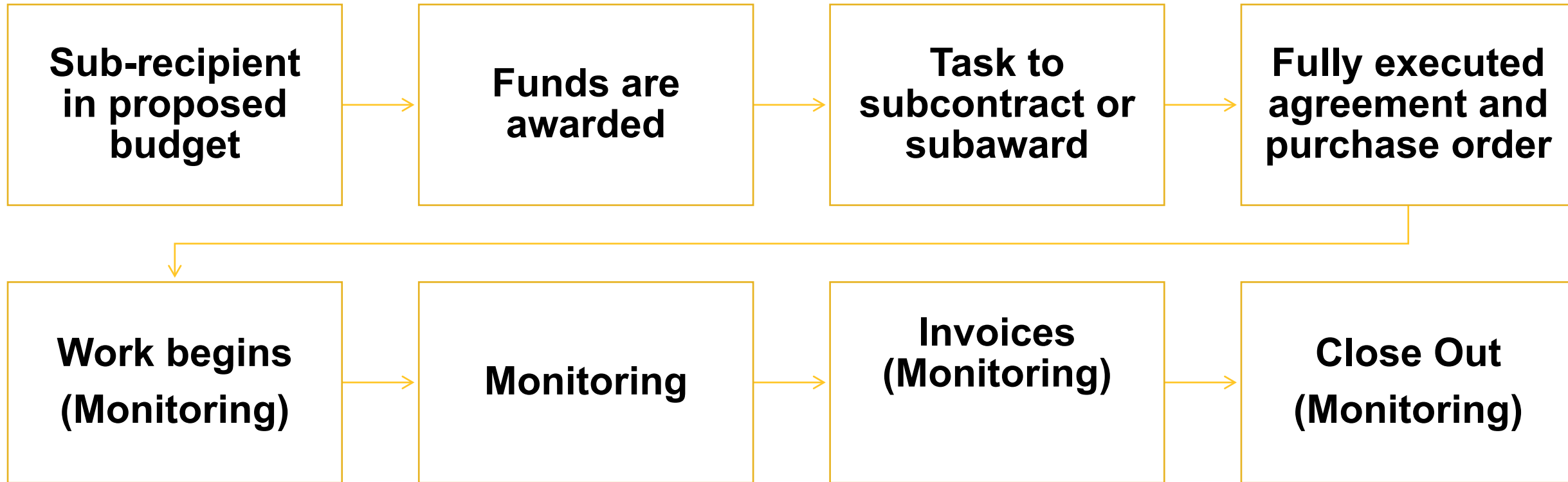
- ❑ Communication: Regular meetings to reconcile budgets and monitor subrecipient expenses/deliverables, burn rate

Step 3: Internal controls and compliance (risk assessment, risk management, comprehensive and ethical accounting)

What does Uniform Guidance say?

- The OMB Uniform Guidance, 2 CFR Part 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS section 200.331 **requires prime recipients of federal funds to monitor subawards to ensure subrecipients meet the audit requirements and use funds in accordance with applicable laws, regulations and terms of the award.**

What is the life cycle of sub-agreement?



Subrecipient Monitoring begins before the subaward is issued.

- Subrecipient Monitoring and Management is found in OMB Uniform Guidance 2 CFR Part 200 Subpart D
 - §200.331 Subrecipient and contractor determinations
 - §200.332 Requirements for pass-through entities
 - §200.333 Fixed amount subawards
- §200.332 Requirements for pass-through entities
 - Level of risk is determined by factors such as
 - Prior experience
 - Audit results (including Single Audit)
 - New personnel/substantially changed systems
 - Results of Federal awarding agency monitoring
 - Risk Mitigation
 - Requiring payments as reimbursements rather than advance payments
 - Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period
 - Requiring additional, more detailed financial reports
 - Requiring additional project monitoring
 - Requiring the non-Federal entity to obtain technical or management assistance
 - Establishing additional prior approvals.
 - Add more stringent terminations or stop-work language for failure to comply with requirements
 - Change to fixed-price
 - Specifying minimum invoice frequency

Subrecipient Risk Assessments – Entity Level

- What entities require risk assessments?
 - All Subrecipients
 - Federal Agencies are assessed as Low Risk
 - ASU performs risk assessments for all Subrecipients, regardless of sponsor
- When are risk assessments performed?
 - Prior to signing an agreement with a new Subrecipient
 - Annually for existing Subrecipients for each fiscal year that the subaward is active
- What information is required?
 - For Single Audit Subrecipients, the Single Audit report from the Federal Audit Clearinghouse is used
 - For all other Subrecipients, we request financials and completion of an internal control certification questionnaire

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Roles & Responsibilities of BUSINESS/FINANCE OFFICE



Maintain
Paper/Digital Files



System Generated
Financials Reports



Allowability of
Costs



Required
Certification
(200.415)



PI Review and
Approval



Non-Compliance
Communication

Departmental – Best Practices

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Step 3: Internal controls and compliance (risk assessment, risk management, comprehensive and ethical accounting)

Departmental – Considerations – COVID-19

- Electronic workflow for invoices (via mail services may be limited)
- Virtual site visits & meetings for subrecipient monitoring
- Flow-down any extensions or other flexibilities to subs
- Interruptions and slow downs should be monitored and managed

Departmental – Best Practices

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Step 3: Internal controls and compliance (risk assessment, risk management, comprehensive and ethical accounting)

New Subaward Initiation Form

In order to initiate a new subaward, please submit this form, along with any additional forms and information as indicated below, to SPS-Subawards@email.arizona.edu. If you are requesting a modification to an existing subaward, please use the Subaward Modification Initiation Form instead. Please contact us by email if you have any questions or need assistance.



+/-

UAccess Financials Account #: <input type="text"/>	Subrecipient: <input type="text"/>	Date Submitted: <input type="text"/>
UA Principal Investigator: <input type="text"/>	UA Department: <input type="text"/>	
Submitted by: <input type="text"/>	Email: <input type="text"/>	Phone: <input type="text"/>

A. Subaward Information

1. Subrecipient Name:
2. Subaward Project Title:
3. Subrecipient Contracting Contact: Email:
4. Please enter the following information for the initial period of the subaward:
Subaward Start Date: Subaward End Date: Amount Funded:
Cost Share Amount Required (leave blank if none):
Is automatic carryforward of unspent previous period funding approved? Yes No
5. If the subaward will be incrementally funded, please enter the information for the estimated period of the entire project:
Estimated Project End Date: Estimated Total to be Funded:
6. Start Date of Prime Award: Estimated End Date of Prime Award:

B. UA Contact/Invoice Information

1. **Principal Investigator Contact Information**
Email: Phone:
Surface Mail Address:
2. **Financial Contact Information**
Name: Email: Phone:
Surface Mail Address:
3. **Invoice Information**
Email Invoices? Yes No
Email Address for Invoices (if different than Financial Contact email address):
Surface Address for Invoices (if different than Financial Contact surface mail address):

C. Subaward Details

1. **Data Sharing.** If the prime award is federal or sub-federal, does it include a requirement that a data management/sharing plan be established with the subrecipient?
 Yes - Please attach data management/sharing plan
 No
 N/A - not a federal or sub-federal prime award

2. Human Subjects

Will the subrecipient be conducting human subjects research under this subaward?

Yes - It is the department's responsibility to ensure that appropriate IRB review is in place prior to the initiation of any human subjects research at the subrecipient

No

Will human subjects data be exchanged with the subrecipient?

Yes - Please complete the [Human Subjects Data Questionnaire](#)

No

3. Vertebrate Animals. Will the subrecipient's research involve work with vertebrate animals?

Yes - Please contact IACUC at ORCR-IACUC@email.arizona.edu. The subagreement cannot be signed until the UA IACUC office provides Subaward Services with approval to proceed

No

4. Equipment

Yes No

Will the subrecipient acquire equipment with awards funds in order to fulfill the scope of work for this project?

Will the prime sponsor furnish equipment to the subrecipient?

5. Foreign Travel. Will there be any foreign travel funded on this subaward action?

Yes - Please describe the location and purpose of the foreign travel:

No

D. Risk Assessment

Has the UA PI or department had recent or relevant experience with this organization as a subrecipient?

No

Yes - Please answer the following question:

Yes No

Did the subrecipient complete project objectives, submit timely invoices, backup documentation, and technical and financial progress reports?

E. Additional Information

Include the following documents with your New Subaward Initiation form, and indicate below which items have been included. [Forms for items 4-7 can be found here.](#) Failure to include the required items will cause the review to be put on hold.

1. **Subrecipient Scope of Work.** Required. Please provide an accurate and clean copy, since this will be inserted directly into the contract. This should be specific for subrecipient activities, not UA activities, and cover the work funded under this action. It should include details on what the project hopes to accomplish, methodology used, timelines, and deliverables.
2. **Subrecipient Budget.** Required. Please provide an accurate and clean copy, since this will be inserted directly into the contract. If this will be incrementally funded, the budget must clearly separate the budgeted amount for the period funded under this action, matching the amount listed in Sec. A.3 above.
3. **Subrecipient Budget Justification.** Required. The budget justification must be specific for the subrecipient activities, not UA activities, and cover the work funded under this action.
4. **Subrecipient Commitment Form or Letter of Commitment/Intent.** Required.
5. **Subrecipient Qualification Form.** Required.
6. **Human Subjects Data Questionnaire.** If required per Sec. C.2 above.
7. **Data Management/Sharing Plan.** If required per Sec. C.1 above.
8. **Additional Attachments.** Please list any additional attachments included with the form:

F. Comments

Please provide any additional comments or information below:

Subaward Modification Initiation Form



SPCS – Subaward Services

In order to initiate a modification or amendment to an existing subaward, please submit this form, along with any additional forms and information as indicated below, to SPS-Subawards@email.arizona.edu . Please contact us by email if you have any questions or need assistance.

UA Subaward PO Number: []	Date Submitted: []
UA Principal Investigator: []	UA Department: []
Submitted by: []	Email: [] Phone: []
Current Subaward End Date: []	Current Prime Award End Date: []

A. Modification Actions

1. **End Date Change.** Is the end date of the subaward being changed?

- No
 Yes – Please enter the new end date: []

2. **Budget Change.** Is funding being increased/decreased with this action?

- No
 Yes – Please enter the funding changes as appropriate and attach the new budget and budget justification as described in E2 and E3 below. *If the budget and budget justification for this period were already included in the original agreement, and there are no changes, the budget and budget justification (see E2 and E3 below) do not have to be attached.*

Funding for period covered by this modification: []
Carry forward approved for this modification: []
Funding decreased by this amount: []

Comments or other budget instructions: []

3. **Workscope Change.** Is the workscope being modified with this action?

- No
 Yes – Please attach the new workscope as described in E1 below.

4. **Other Changes.** Please describe any other changes that need to be made to this subaward. []

B. Subaward Details

1. **Human Subjects**

Will the subrecipient be conducting human subjects research under this subaward?

- Yes – It is the department's responsibility to ensure that appropriate IRB review is in place prior to the initiation of any human subjects research at the subrecipient
 No

Will human subjects data be exchanged with the subrecipient during the period covered by this modification?

- Yes – If you did not complete the [Human Subjects Data Questionnaire](#) at the time the initial subaward was put into place, please complete it and submit with this modification request.
 No

2. **Vertebrate Animals.** Will the subrecipient's research involve work with vertebrate animals during the period covered by this modification?

- Yes – If you did not obtain approval from IACUC at the time the initial subaward was put into place, please contact IACUC at ORCR-IACUC@email.arizona.edu. The modification cannot be signed until the UA IACUC office provides Subaward Services with approval to proceed
 No

3. **Equipment**

- Yes No
 Will the subrecipient acquire equipment with award funds in order to fulfill the scope of work for this project during the period covered by this modification?
 Will the prime sponsor furnish equipment to the subrecipient during the period covered by this modification?

4. **Foreign Travel.** Will there be any foreign travel funded on this subaward action?

- Yes – Please attach documentation regarding the location and purpose of the foreign travel, if it was not previously provided
 No

C. Subrecipient Monitoring

Has the performance of the subrecipient been satisfactory, and has the subrecipient submitted the required invoices, backup documentation, and progress reports?

- Yes
 No – Please explain: []

D. Cost/Price Analysis and Certification

Complete this section only if this action increases the budget, and the budget increase is not described in the original multi-year budget contained in the parent agreement.

- All costs proposed by the subrecipient under this subaward modification were reviewed and approved by the UA Principal Investigator as reasonable and necessary for the proposed scope of work. Items reviewed include:
- Salaries and level of effort have been reviewed and appear to be reasonable for the proposed scope of work
 - Specific equipment, fabricated equipment, and/or supplies are separately listed and are appropriately based on standard or catalog prices, or vendor quotes
 - Travel, if any, appears to be necessary, and trips are priced separately and correctly, based on both technical review and review of published air fares, hotel rates and per diem rates.
 - Indirect cost rates and fringe benefits were based on either the current negotiated rate with the federal government, or a 10% *de minimus* indirect cost rate (8% for foreign recipients with an NIH prime) was used.

I, the UA Principal Investigator on the prime award, certify that the information I have provided above is, to the best of my knowledge, an accurate assessment of the subrecipient's budget, and I have retained supporting documentation.

PI Signature _____ Date: []

Please retain supporting documentation for the above certification in departmental files for seven years. You may be required to produce this documentation in the event of a federal audit.

E. Additional Information

Include the following documents with your Subaward Modification Initiation Form, and indicate below which items have been included. *Failure to include the required items will cause the review to be put on hold.*

1. **Subrecipient Scope of Work.** Only include if required per Sec. A3 above. Please provide an accurate and clean copy, since this will be inserted directly into the contract. This should be specific for subrecipient activities, not UA activities, and cover the work funded under this action. It should include details on what the project hopes to accomplish, methodology used, timelines, and deliverables.
2. **Subrecipient Budget.** Only include if required per Sec. A2 above. Please provide an accurate and clean copy, since this will be inserted directly into the contract. If this will be incrementally funded, the budget must clearly separate the budgeted amount for the period funded under this action, matching the amount listed in Sec. A.3 above.
3. **Subrecipient Budget Justification.** Only include if required per Sec. A2 above. The budget justification must be specific for the subrecipient activities, not UA activities, and cover the work funded under this action.
4. **Additional Attachments.** Please list any additional attachments included with the form: []

F. Comments

Please provide any additional comments or information below:

[]

Subrecipient Monitoring Risk Assessment & Responsibilities Cont.

Low Risk

- Regular communication with subrecipient regarding progress of project, as well as maintaining records of performance/progress reports.
- Review and approval of expenditures under the terms and conditions of the prime award and subaward.
- Ensure deliverables are in accordance with the scope of work.
- Periodic sampling of questioned costs during invoice review.

Medium Risk

- Communication with subrecipient on a quarterly basis regarding progress of project, as well as maintaining records of performance/progress reports.
- Review and approval of expenditures under the terms and conditions of the prime award and subaward.
- Ensure deliverables are in accordance with the scope of work.
- Consider site visit to subrecipient's physical location.
- Periodic sampling of invoiced costs and desk audit of subawards.

High Risk

- Communication with subrecipient on a monthly basis regarding progress of project, as well as maintaining records of performance/progress reports.
- Review and approval of expenditures under the terms and conditions of the prime award and subaward.
- Ensure deliverables are in accordance with the scope of work.
- Consider regular site visits to subrecipient's physical location.
- Scrutinize invoiced costs on a regular basis and perform periodic desk audit of subawards.

Subrecipient Invoice Checklist

(For cost reimbursable subawards/subcontracts)

Prior to paying Subrecipient invoices, please consider the following:

- Is the subaward/subcontract fully executed?
- Is the subaward/subcontract PO number referenced on the invoice?
- Does the first and final invoice have supporting documentation attached? **For the first invoice do costs start prior to performance start date? Does subrecipient have a system that can properly track expenses that are easy to follow and legible? For the final invoice do costs go past the performance end date? Are their expenses that don't align with a final invoice (ie equipment, travel, etc)?**
- Were costs incurred within the period of performance of the agreement?
- Were incurred costs allowable and reasonable under the subaward/subcontract per 2 CFR Part 200 (Uniform Guidance), Subpart E (200.403, 200.404, 200.405)? If 2 CFR Part 200 does not apply, are the costs allowable, allocable, and reasonable per the Subaward terms and conditions?
- If there are any questionable costs incurred, has the subrecipient been contacted for an explanation and/or supporting documentation? Such records should be kept with the file. Be sure to verify subrecipient is complying with any budgetary restrictions imposed by the prime sponsor, such as prior written approval for foreign travel or equipment purchases.
- Is the total of cumulative costs incurred listed on the invoice? Confirm that cumulative amount on invoices is less than or equal to total subaward amount.
- If there is a mandatory cost sharing commitment associated with this subaward/subcontract, is it documented on the invoice and does it meet the required commitment?
- If indirect costs (F&A) is applicable to the subaward, is the amount calculated correctly on the invoice?
- Does the invoice contain the proper certification statement as defined in section 200.415(a) of the Uniform Guidance? (<http://www.gpo.gov/fdsys/pkg/CFR-2014-title2-voll/xm1/CFR-2014-title2-vol1-sec200-415.xml>)
- Is the invoice signed by the subrecipient? **(Even fixed price invoices/non-fed invoices should have a signature even if a certification statement isn't required.)**
- Has the PI approved appropriateness of costs and confirmed that subrecipient is making adequate technical progress on project (or completed technical performance, if final invoice)? If so, have they indicated their form of verification on the Payment Authorization Form?
- Are the signatures on the Payment Authorization Form official signatures? **(ie wet signature or a proper digital signature with date/time stamp)**
- Is this a final invoice? If so, is the invoice marked "final"?

Subrecipient Monitoring at Closeout

When a subaward is completed, it is important for the principal investigator and business/finance office to perform the following actions to ensure a successful closeout of the subaward and timely reimbursement from the prime award:

- Send a Subaward Closeout Checklist to the subrecipient for certification 30-60 days before the end date of the subaward.
- Follow up with the subrecipient immediately upon the end date of the subaward to collect the final invoice, financial report, and technical report. If invoices are not received by the final invoice due date per the terms of the subaward, payment to subrecipient may not be possible.
 - Certain Federal Sponsors require a 90–120-day final closeout requirement; however, UA internally has decided to stick with the 90-day requirement for all Subrecipients to allow the extra time a cushion for processing incase an issue arises during the closeout.
- Ensure all invoices have been paid (including the FINAL invoice), all deliverables have been received, and the subrecipient has submitted all relevant reports (technical, final financial, etc.) as per the terms and conditions of the subaward.
- Once closeout is confirmed by the department SPS Financial Compliance will draft a closeout letter for subrecipient's signature to legally release the subaward from financial obligation.



SUBAWARD CLOSEOUT REQUIREMENTS

Subaward No. _____ Subrecipient: _____

Please check all that apply.

**Final invoice and financial report submitted per the terms of the Subaward.
Invoice No. _____ Invoice Date _____ Amount _____

**Technical Report submitted to the University of Arizona's PI per the terms of the Subaward.

Required Cost Share has been met and reported.

Fixed Price Subaward – End of Award Certification (Attachment 4 of subaward agreement)

Patents or inventions:

Patents and/or inventions are pending. See attached documentation.

There are no patents or inventions to report.

Equipment:

Equipment was purchased for this Subaward. See agreement for disposition and/or reporting requirements.

Equipment was NOT purchased for this Subaward.

****If this subaward is federally funded, the Federal Government's strict enforcement of the 90-day award closeout requires due diligence by the Subrecipient with regards to due dates in the Subaward Agreement.**

I hereby certify the above information is correct and in accordance with the terms of the Subaward.

Subrecipient Signature

Date

Please return completed form and any additional documentation noted above to:


(Business/Finance name and e-mail)

11/25/14 Rev.

Would you approve this invoice???



Sparky's University



**Sparky's University
Sponsored Research & Fund
Administration
1234 Devil Horns Blvd
Suite 4466
Phoenix, AZ 85060**

Sponsor:
University of Arizona
1234 E University Dr
Rm 123 Wilburs Building
PO Box 123456
Tucson, Az 85724-5221

Invoice Number: GFA00085060
 Invoice Date: 11/21/2018
 Project Number:
 Sparky's Pt: Devil, Sun
 Prime Award Number: HORN1234567890
 Subaward Number:
 Contract Period: 10/12/14 - 10/31/18
 Total Award: \$ 120,936.00
Page 1 of 1

This Invoice Reflects the Costs Incurred for the period of **Thru: 11/01/2018**

	Costs this Period	Cumulative Costs To-Date
Direct Costs:		
Salaries & Wages	408.25	11,106.38
Fringe Benefits	134.47	3,026.43
Consultants, Professional Fees	-	-
Other Expenses	-	28.75
Equipment	-	-
Supplies	-	-
Subcontracts < 25K	-	-
Subcontracts > 25K	-	-
Travel	-	-
Costs w/ IDC	(1,326.00)	7,746.60
Other Costs w/o IDC	1,326.00	1,988.60
Total Direct Costs	640.72	23,876.16
Indirect Costs: 70.00% MTDC	(318.09)	15,337.18
Total Direct & Indirect Costs	222.63	39,215.34
PLEASE PAY THIS AMOUNT :	222.63	

This is not a final Invoice


Sponsored Research and Funds Administration

Date

Mail check to attention: Sponsored Research & Funds Administration, 1234 Devil Horns Blvd, Suite 4466, Phoenix, AZ 85060.
 If you have any questions, please call Sun Devit (602)23 4902.

What is wrong with this invoice:

- #1. PO number is missing and should be referenced in invoice
- #2. Invoice costs were incurred after the contract period
- #3. Invoice period should clearly state a beginning and end date
- #4. Current costs and cumulative costs do not add up correctly
- #5. Required UG Certification statement is missing from invoice and Authorized Subrecipient personnel signature is missing.



Sparky's University

**Sparky's University
Sponsored Research & Fund
Administration
1234 Devil Horns Blvd
Suite 4466
Phoenix, AZ 85060**

**Sponsor:
University of Arizona
1234 E University Dr
Rm 123 Wilburs Building
PO Box 123456
Tucson, Az 85724-5221**

Invoice Number: GFA00085060

Invoice Date: 11/21/2018

Project Number: Devil Sun

Sparky's PI: HORN123456785

Prime Award Number: HORN123456785

Subaward Number: 09/12/14 - 10/31/18

Contract Period: \$ 120,936.00

Total Award: \$ 120,936.00

Page 1 of 1

This Invoice Reflects the Costs Incurred for the period **Thru: 11/01/2018**

	Costs This Period	Cumulative Costs To-Date
Direct Costs:		
Salaries & Wages	408.25	11,106.38
Fringe Benefits	134.47	3,028.43
Consultants, Professional Fees	-	-
Other Expenses	-	28.75
Equipment	-	-
Supplies	-	-
Subcontracts < 25K	-	-
Subcontracts > 25K	-	-
Travel	-	-
Costs w/ IDC	(1,328.00)	7,746.80
Other Costs w/o IDC	1,328.00	1,988.00
Total Direct Costs	640.72	23,878.16
Indirect Costs: 70.00% MTDC	(318.09)	15,337.16
Total Direct & Indirect Costs	222.63	39,215.34

PLEASE PAY THIS AMOUNT : 222.63

This is not a final invoice

Sponsored Research and Funds Administration _____ Date _____

Mail check to attention Sponsored Research & Funds Administration, 1234 Devil Horns Blvd, Suite 4466, Phoenix, AZ 85060.
If you have any questions, please call Sun Devit (602)123 4567.

Subrecipient Expenditure Invoice Template

Invoice Number: GFA00085060		Subaward Number: 123456	
Invoice Date: 11/21/2018		Award Number: HORN1234567890	
Invoice Period: 10/01/2019 - 10/31/2019			
Invoice Amount: \$ 222.63			
Subrecipient Name: Sparky's University		Subaward PI Name: Devil, Sun	
Subrecipient Address: 1234 Devil Horns Blvd Phoenix, AZ 85080		<input type="checkbox"/> Check if final invoice	
Invoice To: University of Arizona 1234 E University Dr. Rm 123 Wilburs Building PO Box 123456 Tucson, AZ 85724-5221			

Expense Categories	Expenditures for Invoice Period	Cumulative Expenditures	Cost Share Expenditures for Invoice Period	Cost Share Cumulative Expenditures
Project Costs				
Personnel salaries	\$408.25	\$11,108.38		
Fringe Benefits	\$134.47	\$3,028.43		
Domestic Travel				
International Travel				
Equipment*				
Supplies & Materials	(\$1,326.00)	\$7,746.60		
Consultants		\$28.75		
Subawards				
Other Direct Costs	\$1,326.00	\$1,068.00		
Total Direct Costs	\$540.72	\$22,978.16	\$0.00	\$0.00
F&A Costs	(\$319.09)	\$15,337.18		
Total Costs	\$222.63	\$38,315.34	\$0.00	\$0.00

*Equipment definition: refer to PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart A, §200.33 Equipment.
http://www.ecfr.gov/cgi-bin/text-idx?SID=421d3e3a239e70bdcef843df7113da50&mc=true&node=se2.1.200_133&rqn=div8

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Cruella De Vill; Sparky's Administrative Director
Subrecipient authorized representative name and title

802-123-4567
Phone Number

Subrecipient authorized representative signature

Date

Date Invoice received: _____
Date paid: _____

Correct Invoice Sample Format



Sample Forms

Subaward Payment Authorization Form

In order to ensure compliance with Federal, State, and University requirements, the following information is required when a department requests payment of a Subrecipient invoice. If this form does not accompany you request for payment of a Subrecipient invoice, the department will be notified by the SPCS Subawards Services and payment to the Subrecipient could be delayed.

Subaward PO No:
 Invoice No:
 Payment Amount*: Object Code 3350 (first \$25K of each subaward)
 Object Code 3340 (all remaining funds)

Risk Level:
 Low
 Medium
 High

*If different than amount requested, please provide explanation on an attached sheet.

Business Officer Certification

- I have a Fully Signed Subaward or Subaward Modification for the period of performance indicated in this invoice.
- The attached invoice has been reviewed for compliance with the Subaward Budget.
- The attached invoice has been reviewed for allowability of costs in accordance with the prime award.
- The Subrecipient has provided an invoice, including the required certification, and the appropriate system-generated financial backup documentation, as required by the Subaward terms and conditions. This provides the basis upon which I approve the payment of the attached invoice. The department will make all documentation available for review upon request.

Signature of Business Official – This signature certifies all above actions have been completed

Print Name: _____ Date _____

Principal Investigator Certification

Regular verification of Subrecipient performance has occurred through (one or more of the following MUST be checked):

- Receipt of written Technical and/or Performance reports
- Telephone conversations
- E-mail correspondence
- Other. Please explain: _____

- The attached invoice represents a request for payment that is in accordance with technical progress on the Scope of Work of the Subaward to date.
- Records of Subrecipient's Technical or Performance reports will be retained and made available for review upon request by the SPCS Subawards Services.

Signature of Principal Investigator - This signature certifies all above actions have been completed

Print Name: _____ Date _____

Please send this form and supporting documentation to FSO Operations via email at invoices@fo.arizona.edu. Do not send invoices or this form to the SPCS Subawards Services.

Subrecipient Expenditure Invoice Template

Invoice Number: Invoice Date: Invoice Period: Invoice Amount: \$0.00		Subaward Number: Award Number: Subaward PI Name:		
Subrecipient Name Subrecipient Address		<input type="checkbox"/> Check if final invoice		
Expense Categories	Expenditures for Invoice Period	Cumulative Expenditures	Cost Share Expenditures for Invoice Period	Cost Share Cumulative Expenditures
Project Costs				
Personnel salaries				
Fringe Benefits				
Domestic Travel				
International Travel				
Equipment*				
Supplies & Materials				
Consultants				
Subawards				
Other Direct Costs				
Total Direct Costs	\$0.00	\$0.00	\$0.00	\$0.00
Total Costs				
F&A Costs	\$0.00	\$0.00	\$0.00	\$0.00

*Equipment definition: refer to PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart A, §200.33 Equipment. http://www.ecfr.gov/cgi-bin/text-idx?SID=421d3e3a239e70bdce843df7113da508mc=true&node=se2.1.200_133&rgn=div6

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Subrecipient authorized representative name and title _____ Phone Number _____
 Subrecipient authorized representative signature _____ Date _____
 Date invoice received: _____
 Date paid: _____

Rev August 2015

SUBRECIPIENT MONITORING RESPONSIBILITIES ACKNOWLEDGEMENT FORM

Subrecipient: EXAMPLE

KFS No. or Purchase Order No. Assigned Risk Level: **LOW**

PI Responsibilities*

- Monitor the activities of the Subrecipient on a regular basis to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. See <http://rgv.arizona.edu/administration/subawards> and the Subrecipient Monitoring Guide.
- Ensure that payments to the Subrecipient are for expenditures that are allowable under the terms of the prime award. Also ensure that payments to the Subrecipient are within the funding budget, period of performance and scope of work of the Subaward, and system-generated financial reports for each invoice have been received.
- Review invoices by comparing to performance/progress report received, expenditure allowability as outlined above, and review of system-generated financial report that is required to accompany each invoice under the terms of the Subaward. Complete and sign PI section of Payment Authorization Form with regard to each invoice submitted for payment. In the event of questionable costs, additional supporting documentation must be requested of the Subrecipient within five (5) working days of receipt of the invoice.
- Contact SPS Subawards Team immediately regarding issues related to non-compliance with the terms of the Subaward or inappropriate activity in invoicing or reporting.
- If the Subaward involves cost sharing, ensure that appropriate documentation related to the cost sharing is received and maintained in department files. For information related to the documentation guidelines for cost sharing: <http://rgv.arizona.edu/administration/proposal-preparation/cost-sharing-and-matching>.
- Note that all cost sharing and financial transactions of the University are subject to audit. Should an audit of any transaction related to the Subaward find that transaction to be unallowable, the transaction will be disallowed. Disallowed costs are subject to repayment to the sponsor of the prime award. In the event that payment of disallowed costs have been made and cannot be recovered from Subrecipient, the PI will be required to arrange for repayment of the disallowed costs to the prime award sponsor.

Business/Finance Office Responsibilities*

- Ensure that each invoice is accompanied by an appropriate system-generated financial report. If a system-generated financial report does not accompany an invoice, contact Subrecipient immediately and request this information. The invoice in question SHOULD NOT BE paid without a system-generated financial report OR if there are questionable charges on the invoice. See <http://rgv.arizona.edu/administration/subawards> and the Subrecipient Monitoring Guide.
- ALL invoices and financial reports must include the following certification, signed by an official who is authorized to legally bind the Subrecipient, as follows:
 - By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal Award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).
- The above certification is also required on annual and final financial reports.
- Maintain complete and current file for Subrecipient, including, but not limited to progress and technical reports which have been reviewed with PI.
- Complete and sign the Business/Finance Office section of the Payment Authorization Form. Invoices must be within the period of performance of the Subaward or latest modification (which should be on file in the department), as well as be accurate and within the Subaward budget. It must also be allowable under the terms of the prime award. In the event of questionable costs, additional supporting documentation (receipts, payroll, etc.) must be requested of the Subrecipient within five (5) working days of receipt of the invoice.
- Maintain documentation of monitoring efforts for audit purposes. Maintain copies of invoices, all supporting documentation, and any financial reports, including annual and final financial reports, for payment of invoices on the Subaward for at least three (3) years after the final closeout of the prime award. Ensure that PI is in compliance with University Subaward policies and subrecipient monitoring responsibilities (as noted above).
- Contact SPS Subawards Team immediately regarding issues related to non-compliance with terms of the Subaward or inappropriate activity in invoicing or reporting.

*I certify that I have read and understand the responsibilities shown above.

Principal Investigator Date Business/Finance Office Date

NOTE: If either the PI or Business/Finance Office representative change, it is the responsibility of the department to notify SPS Subawards Team for an updated form. 3/18/15 REV.

Sample Forms Cont.

SUBRECIPIENT MONITORING RESPONSIBILITIES ACKNOWLEDGEMENT FORM

Subrecipient: _____
KFS No. or Purchase Order No. _____ Assigned Risk Level: LOW

PI Delegated Responsibilities*

- Monitor the activities of the Subrecipient on a regular basis to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. See <http://www.arizona.edu/administration/subawards> and the Subrecipient Monitoring Guide.
- Ensure that payments to the Subrecipient are for expenditures that are allowable under the terms of the prime award. Also ensure that payments to the Subrecipient are within the funding budget, period of performance and scope of work of the Subaward, and system-generated financial reports for each invoice have been received.
- Review invoices by comparing to performance/progress report received, expenditure allowability as outlined above, and review of system-generated financial report that is required to accompany each invoice under the terms of the Subaward. Complete and sign PI section of Payment Authorization Form with regard to each invoice submitted for payment. In the event of questionable costs, additional supporting documentation must be requested of the Subrecipient within five (5) working days of receipt of the invoice.
- Contact SPS Subawards Team immediately regarding issues related to non-compliance with the terms of the Subaward or inappropriate activity in invoicing or reporting.
- If the Subaward involves cost sharing, ensure that appropriate documentation related to the cost sharing is received and maintained in department files. For information related to the documentation guidelines for cost sharing: <http://www.arizona.edu/administration/proposal-preparation-cost-sharing-and-match>.
- Note that all cost sharing and financial transactions of the University are subject to audit. Should an audit of any transaction related to the Subaward find that transaction to be unallowable, the transaction will be disallowed. Disallowed costs are subject to repayment to the sponsor of the prime award. In the event that payment of disallowed costs have been made and cannot be recovered from Subrecipient, the PI will be required to arrange for repayment of the disallowed costs to the prime award sponsor.

Business/Finance Office Responsibilities*

- Ensure that each invoice is accompanied by an appropriate system-generated financial report. If a system-generated financial report does not accompany an invoice, contact Subrecipient immediately and request this information. The invoice in question SHOULD NOT BE paid without a system-generated financial report OR if there are questionable charges on the invoice. See <http://www.arizona.edu/administration/subawards> and the Subrecipient Monitoring Guide.
- ALL invoices and financial reports must include the following certification, signed by an official who is authorized to legally bind the Subrecipient, as follows:
 - By signing this report, I certify to the best of my knowledge and belief and the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal Award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).
- The above certification is also required on annual and final financial reports.
- Maintain complete and current file for Subrecipient, including, but not limited to progress and technical reports which have been reviewed with PI.
- Complete and sign the Business/Finance Office section of the Payment Authorization Form. Invoices must be within the period of performance of the Subaward or latest modification (which should be on file in the department), as well as be accurate and within the Subaward budget. It must also be allowable under the terms of the prime award. In the event of questionable costs, additional supporting documentation (receipts, payroll, etc.) must be requested of the Subrecipient within five (5) working days of receipt of the invoice.
- Maintain documentation of monitoring efforts for audit purposes. Maintain copies of invoices, all supporting documentation, and any financial reports, including annual and final financial reports, for payment of invoices on the Subaward for at least three (3) years after the final closeout of the prime award. Ensure that PI is in compliance with University Subaward policies and subrecipient monitoring responsibilities: (as noted above).
- Contact SPS Subawards Team immediately regarding issues related to non-compliance with terms of the Subaward or inappropriate activity in invoicing or reporting.

*I certify that I have read and understand the responsibilities shown above.

Principal Investigator - DELEGATE _____ Date _____ Business/Finance Office _____ Date _____

Lead PI Signature _____ Date _____
NOTE: If either the PI or Business/Finance Office representative changes, it is the responsibility of the department to notify SPS Subawards Team for an updated form.

5/28/15 REV.



SUBAWARD CLOSEOUT REQUIREMENTS

Subaward No. _____ Subrecipient: _____

Please check all that apply.

**Final invoice and financial report submitted per the terms of the Subaward.
Invoice No. _____ Invoice Date _____ Amount _____

**Technical Report submitted to the University of Arizona's PI per the terms of the Subaward.

Required Cost Share has been met and reported.

Fixed Price Subaward – End of Award Certification (Attachment 4 of subaward agreement)

Patents or inventions:

Patents and/or inventions are pending. See attached documentation.

There are no patents or inventions to report.

Equipment:

Equipment was purchased for this Subaward. See agreement for disposition and/or reporting requirements.

Equipment was NOT purchased for this Subaward.

**If this subaward is federally funded, the Federal Government's strict enforcement of the 90-day award closeout requires due diligence by the Subrecipient with regards to due dates in the Subaward Agreement.

I hereby certify the above information is correct and in accordance with the terms of the Subaward.

Subrecipient Signature _____ Date _____

Please return completed form and any additional documentation noted above to:

(Business/Finance name and e-mail)

11/25/14 Rev.

QUESTIONS





Contact Us

Lisa Allen, Assistant Director for Research Advancement lam130@asu.edu
(ASU-College of Health Solutions)

Susan Stephens, Grant & Contract Officer Sr. susan.stephens@asu.edu
(ASU- Knowledge Enterprise | Operations)

Jessica Federico, Sponsored Projects Administrator federicoj@arizona.edu
(UA- Financial Compliance, Sponsored Projects & Contracting Services)

Tri-University

**Research
Administration
Conference**

