

# Subrecipient Monitoring Plans

**How to use:** The monitoring plans give suggested examples of subrecipient

monitoring plans for departments to implement based on a subrecipient’s

perceived riskiness. The Risk Assessment Matrix is used in tandem to help

determine the potential riskiness of an organization. If the risk assessment reveals a high potential

for financial risk, the department should develop a proposed risk mitigation strategy where the

frequency and monitoring strategies are based upon the specific organization and the nature of the

scope of work to be completed by the subrecipient.

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| **http://www.sweetclipart.com/multisite/sweetclipart/files/traffic_light.pngUniversity of Tennessee****Subrecipient Monitoring Plans** |

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| **NOTE: Using the guidance provided in the Subrecipient Risk Assessment Criteria chart, determine which** **monitoring plan to follow for each subrecipient.**  |

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| * Review Uniform Guidance single audit reports through the FDP site and Federal Clearinghouse.
* If findings exist in the subrecipient’s single audit report, determine how material they are, the risk(s) involved (operational, financial or compliance risks) and if corrective actions were taken.
* Review invoices to ensure:
	+ Timeliness, completeness and accuracy
	+ Science is in line with spending
	+ PI approval states “okay to pay”
	+ Work is performed within the period of performance
	+ Compliance with special terms (if applicable)
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| **Review *all* steps in the “Lower Risk” categories in addition to the following:** * Exercise your right to audit or consider performing a site visit or desk review
* Request supporting detail for all financial invoices and expenses
* Request regular contact and communication with the PI
* Document conversations and retain pertinent emails
* Withhold payments if necessary
* Request and monitor invoices more frequently (monthly vs. quarterly)
* Request and review financial reports more frequently (if possible)
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