Coffee with ORPA: “Behind the Scenes of a Subaward”

April 18, 2019

Presenters:
Maria Mendes Hartstein, Subaward Administrator
Teresa D’Artagnan, Assistant Subaward Administrator
Sandra Stephenson, Award Specialist
Sam Formica, Award Specialist
Subaward: Fun Facts

Total Subaward Transactions

420
And the Academy Award goes to... Subaward Stats

**Active Subawards**
- 194 Active
- 27 PI Designee Approvers

**Type of Subawards**
- 178 Cost Reimbursable
- 16 Fixed Price

**Foreign & Companies**
- 11 Foreign Subrecipients
- 13 Companies

Obligated funding = $103,818,419.97 / Anticipated funding = $132,657,246.86
What’s new with Subawards?

November 2018
Submit Requests to Subaward@Princeton.edu

February 2019
Streamline processing and redistribution of incoming requests by subaward type

April 2019
Revised Subaward Checklists
Revised Request Forms added to ORPA Website
Subaward Guide and Best Practices
Subaward Lifecycle Overview

- Requirements, Checklists, and Forms
  - Proposal
  - Initiation
  - Modification

- Review Process
  - Initiations and Modifications
  - Single Audit and FSQ
  - Risk Analysis

- Other Requests
  - Terminations – Early termination
  - Budget, PI and SOW Changes
  - Restricted Carry Forward

- Onboarding Process

- Subaward Invoices

- Subaward Closeouts

Office of Research and Project Administration
Proposal Requirements

- Princeton PI makes a determination whether the funding will be issued to a subrecipient or a contractor
  - Complete Subrecipient/Contractor Classification Form

- If subrecipient, determine if the subaward will be Cost Reimbursable or Fixed Price

- If Fixed Price where UG applies, include special approval language in the Princeton Budget Justification

- If subrecipient is receiving federal funds, verify that the subrecipient has a DUNS number and SAM registration
Proposal Requirements - Cont’d

➤ **Statement of Work**
  - SOW requires detailed information about the subrecipient’s portion of work to be completed as part of the overall research project
    - This should include sufficient information about the tasks, deliverables and timeline for the work to be completed by the subrecipient

➤ **Budget**
  - Must include F&A and fringe benefit rates, and if applicable, cost sharing committed by the subrecipient

➤ **Budget Justification**
  - Must include the PI and Key Personnel time committed in terms of percentage or months; explanation of the budgeted expense categories; and a statement of the F&A and fringe benefit rates applicable to the project
Proposal: Checklist

PRINCETON SUBAWARD PROPOSAL CHECKLIST

Cost Reimbursable Subaward
Obtain the following for each subrecipient institution and upload to proposal submission

- **Subrecipient/Contractor Classification Form**
  Completed/Dated/Signed by the Princeton PI

- **Subrecipient Commitment Form and all requested documents**
  Completed/Dated/Signed by Subrecipient’s Authorized Official

- **Statement of Work with timelines and deliverables**

- **Budget and Budget Justification**
  F&A: federally negotiated rate or 10% de minimis

- **Signed Subrecipient Financial Questionnaire Form and all requested documents (if applicable)**
  Only if Subrecipient is not subject to annual audits ($750,000 in federal expenditures)

- **Sole Source Justification Form (For Contracts Only)**
  Completed/Dated/Signed by the Princeton PI

Fixed Price Subaward
In addition to the above documentation, obtain the following for each fixed price subrecipient institution

- **Subaward Approval Justification Statement for Fixed Price Subaward (UG fixed price only)**
  Include specific approval language in Princeton proposal Budget Justification
  (contact Subaward Administrator if necessary)

- **Verification of Subrecipient DUNS Number and SAM Registration**
  (Applicable to Federally funded awards only)
  - **Step 1:** Apply for DUNS Number (http://fedgov.dnb.com/webform/displayHomePage.do)
  - **Step 2:** Register the Entity in SAM (https://www.sam.gov/SAM/)

Office of Research and Project Administration
All initiation requests should be sent to subaward@princeton.edu

A quick check for missing documentation will be conducted as time permits

ORPA will commence review and processing of a request upon receipt of a complete subaward initiation package

Complete initiations are those that include all of the documents listed in the Subaward Initiation Checklist

Initiation Requirements:
- Sponsor approval (required before execution of the subaward)
- SOW, Budget and Budget Justification for cost reimbursable subawards
- SOW, Budget and Schedule of Payments for Fixed Price Subawards
- F&A Rate Agreement and Fringe Rates
- Financial Status Questionnaire for subrecipients not subject to single audit (Example: companies, small businesses, foreign entities)
PRINCETON SUBAWARD INITIATION CHECKLIST

Cost Reimbursable Subaward
Submit the following for each subrecipient to initiate a subaward to subaward@princeton.edu

If subaward was not approved at the proposal stage
Documented sponsor approval is required – work with your GCA to obtain

Confirm sufficient funds are budgeted for Prime Budget Items SUB>25/SUB<25
If not, complete the OPAR form and submit it to your GCA for approval

Subaward Initiation Form
Completed/Dated/Signed by the Princeton PI

PI Designee Form
Completed/Dated/Signed by the Princeton PI

Subrecipient/Contractor Classification Form
Completed/Dated/Signed by the Princeton PI

Subrecipient Commitment Form and all requested documents
Completed/Dated/Signed by Subrecipient’s Authorized Official

Statement of Work with timelines and deliverables
If there are modifications from the originally submitted proposal
A revised statement of work with timelines, deliverables is required

Budget and Budget Justification
F&A: federally negotiated rate or 10% deminimis
If there are modifications from the originally submitted proposal
A revised budget and justification is required

Signed Subrecipient Financial Questionnaire Form and all requested documents
Only if Subrecipient is not subject to annual audits ($750,000 in federal expenditures)
Document Examples:
1. Financial Statements, Audited or Unaudited
2. Profit and Loss Statement and Balance Sheet
3. Tax Returns: Schedule C or Schedule K1

Subrecipient IRB, IACUC, IBC protocol approvals
If applicable

Cost sharing Budget and Budget Justification
If applicable

Sole Source Justification Form (For Contracts Only)
Completed/Dated/Signed by the Princeton PI

Fixed Price Subaward
In addition to the above documentation, submit the following for each fixed price subrecipient

Schedule of Payments (Approved by PI)
If applicable – for fixed price subawards only

Sponsor Approval of fixed price subaward

Office of Research and Project Administration
Initiation Review Process

Initiations Review
› Subaward Initiation Form
› Verify PS subaward budget
› Subrecipient Commitment Form
› Subaward Approval
› Classification Form
› Review SOW, Budget and Budget justification
› Review PI approved schedule of payments (Fixed Price subawards)
› Check the subrecipient’s SAM Registration
› Verify the subrecipient’s FCOI compliance, if applicable

› Run Visual Compliance Restricted Party Screening on all Key Personnel
› Verify IACUC/IRB approvals
› Review F&A and Fringe Rate Agreements against budget rates applicable to the research project
› Review subrecipient’s Single Audit Report or Financial Status Questionnaire (FSQ) and all financial documents
› Complete a Risk Assessment form based on Audit and Questionnaire findings
› Review Export Controls, if applicable
› Complete FFATA Reporting, if applicable
SINGLE AUDITS:
- Most subrecipients have single audits performed annually
- ORPA reviews audit report at initiation and again with each modification
- Any audit findings on the report are evaluated and escalation to the ORPA Director may be required

UG Section 200.501 – Audits

A subrecipient that expends $750,000 or more during the subrecipient’s fiscal year in Federal awards must have a single or program specific audit conducted for that year...
A subrecipient that does not have a single audit completed annually, must complete the ORPA FSQ form and provide sufficient documentation to allow ORPA to complete the Risk Assessment Analysis.

FSQ form must be signed by an authorized official and dated on an annual basis.

Subrecipient Financial Records:
- Financial Statement on the subrecipient’s website (audited or unaudited)
- Subrecipient’s Profit and Loss Statement and Balance Sheet
- Subrecipient’s Tax Returns for the most current year
- Other records that are acceptable will be determined on a case by case basis

NOTE: If the subrecipient is foreign, all foreign records MUST be translated into English and signed and dated by the subrecipient’s authorized representative. Contact OPRA if the subrecipient does not have the ability to translate records.
## Subrecipient Risk Analysis

### Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Lower Risk</th>
<th>Higher Risk</th>
<th>Weight</th>
<th>Assessment</th>
<th>Weighted Score</th>
<th>Additional Information</th>
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</thead>
<tbody>
<tr>
<td>Foreign or Domestic</td>
<td>Domestic</td>
<td>Foreign</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>Determined</td>
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<tr>
<td>Maturity of subrecipient’s organization</td>
<td>Mature</td>
<td>Start-up</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>PSA, Risk</td>
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<tr>
<td>Organization Type</td>
<td>University of nonprofit</td>
<td>Industry</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>FFATA Requested</td>
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<tr>
<td>Award Type</td>
<td>Grant</td>
<td>Contract or Subcontract</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>NEH - POOL</td>
</tr>
<tr>
<td>Amount of Subrecipient/Subcontract</td>
<td>Total cost is $455,555</td>
<td>Total cost is $2500K</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>Amendment 2 -</td>
</tr>
<tr>
<td>Percentage of FU Award subcontracted</td>
<td>Total cost is $464.9%</td>
<td>Total cost is $18.3%</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Audit Report Year</td>
</tr>
<tr>
<td>Accounting systems reviewed</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Audit Path: A-130</td>
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<tr>
<td>Procurement systems</td>
<td>Approved</td>
<td>Not Approved / BO NOC</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Audit Weaknesses?</td>
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<td>Do audit results indicate weaknesses in the entity’s procurement system?</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Determined</td>
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<tr>
<td>Negotiated indirect cost rate agreement</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Sub and Govt. $ - $</td>
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<tr>
<td>Audit Report</td>
<td>A-130</td>
<td>No Audit Report</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>Award and Govt. $ - $</td>
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<tr>
<td>Prior experience working with FU</td>
<td>Previous experience</td>
<td>New Subrecipient</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
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<tr>
<td>IT/NONR Type of work</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
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<tr>
<td>Compliance</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
</tr>
<tr>
<td>Compliance (human, animal, clinical, environmental)</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
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<tr>
<td>Location of work</td>
<td>On subrecipient facility</td>
<td>Off Princeton campus</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
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<tr>
<td>FU Sponsor Type</td>
<td>Non-Federal (Private or Foundation)</td>
<td>Government Owned &amp; Contractor Company</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
</tr>
<tr>
<td>Subrecipient relationship to FU and potential for control of FU</td>
<td>No</td>
<td>Yes</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
</tr>
<tr>
<td>Compliance Impact</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
</tr>
<tr>
<td>Advantages that may impact the FU</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
</tr>
<tr>
<td>Specific Considerations up to an additional $, add $ if high $</td>
<td>Yes</td>
<td>No</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>$ APA x $0 = $</td>
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</table>

### Evaluation

- **Total Risk Score:** 0.0

**Notes:**
- Sub and Govt. $ - $: Sub and Govt. $ amount
- Award and Govt. $ - $: Award and Govt. $ amount
- Risk Review Valid Through: [Enter date]

**Instructs to Subrecipient Administrator:** Assign an assessment rating (0, 1, or 2) for each Criteria above.

Form Revised 10/09/2015

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Office of Research and Project Administration
<table>
<thead>
<tr>
<th>DATE</th>
<th>REPORT YEAR</th>
<th>MATERIAL WEAKNESS</th>
<th>DEFICIENCY</th>
<th>FINDING</th>
<th>COMMENTS</th>
<th>LOW RISK</th>
<th>ACTION TAKEN</th>
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<tbody>
<tr>
<td>7/1/2018</td>
<td>2018</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>Various findings for University of Illinois Compressed Finding: Various findings for University of Illinois.</td>
<td>Yes</td>
<td>NA</td>
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- 2017-001 Inadequate Processed
  - over Expense Disbursements and other Out-of-Place

Effective Date: 6/13/2018

- 2017-002 Inadequate Controls
  - Over Self-Approved Time Sheets
- 2017-003 Inadequate Procedure
  - Over Maintenance of Accounts 
  - Payable Matter Vendor File 
- 2017-004 Inadequate Controls 
  - Over University Procurement Card Transactions
- 2017-005 Inadequate Control 
  - over Rely Restricted Accounts
- 2017-006 Inadequate Procedures 
  - Over Casing and Federal Projects 
  - Urban-Champaign
- 2017-011 Contracts and Real Property Leases Not Properly Executed
- 2017-014 Failure to Maintain Adequate Records Substantiating Written Notices
- 2017-015 Failure to Follow Time Reporting Requirements
- 2017-017 Inadequate Control Over
  - University Travel Card Transactions
- 2017-018 Noncompliance with the Illinois Health Policy Center Act
Modifications: Requirements

- All modification requests should be sent to subaward@princeton.edu
- Modifications are usually completed in the order they are received at ORPA
  - The time to complete varies by modification and receipt of all documentation required to complete the request

Modification Requirements:

- If there are any changes to the original SOW and/or Budget, obtain a revised SOW and Budget from the subrecipient and submit with request
- Current Single Audit Report or Financial Status Questionnaire is reviewed with each modification request, even for No Cost Extensions (FSQs are requested and reviewed on an annual basis as part of the subaward risk assessment analysis)
- The subaward budget in the PS award must be equal to or greater than the subaward obligated amount – if not, the subaward budget needs to be increased in order to complete the modification
- A Schedule of Payments equal to the requested modification amount must be provided for Fixed Price subawards in order to complete the modification
- Updated IRB/IACUC Approvals must be provided in order to complete the modification
Modifications: Checklist and Form

PRINCETON SUBAWARD CHECKLIST FOR MODIFICATIONS

Cost Reimbursable Subaward
Provide the following for each subrecipient institution to modify a subaward:

☐ Confirm sufficient funds are budgeted for Prime Budget Items SUB-25/SUB-26
   If not, complete the OPAR form and submit it to your GCA for approval

☐ Confirm if subaward is under Restricted Carry-Forward
   If yes, contact your subaward administrator

☐ Subaward Modification Request Form
   Completed/Dated/Signed by the Princeton PI

☐ Updated and Signed Subrecipient Financial Status Questionnaire form
   If more than one year since initiation or last modification, provide updated FSQ along with updated financial documents
   Document Examples:
   1. Financial Statements, Audited or Unaudited
   2. Profit and Loss Statement and Balance Sheet
   3. Tax Returns: Schedule C or Schedule K1

☐ Subrecipient updated IRB, IACUC, IBC protocol approvals
   If applicable

☐ If there are any changes in SOW/Budget obtain and submit revised documents from subrecipient
   A revised statement of work with timelines, deliverables, budget and justification is required

Fixed Price Subaward
In addition to the above documentation, provide the following for each fixed price subrecipient institution:

☐ Schedule of Payments (Approved by PI)
   If applicable — for fixed price subawards only

Office of Research and Project Administration
Princeton University

Princeton University
Subaward Modification Request
Print Form Clear Forms Save Form
Modifications Review:

- Subaward Modification Form
- Review revised SOW and Budget, if applicable
- Verify SAM Registration is active
- Run Visual Compliance Restricted Party Screening on any new Key Personnel
- Verify updated IACUC/IRB protocols are received, if applicable
- Review subrecipient’s current Single Audit Report or Financial Status Questionnaire along with financial documents
- Completed Risk Assessment form
- Complete FFATA Reporting, if applicable
Other Subaward Requests

Budget, PI and SOW Changes

What's required:

› Subaward Administrator must review the award terms and conditions to determine if the request requires Sponsor prior approval
› If Sponsor approval is required, work with your Contract and Grant Administrator to submit an OPAR request
› Once approval is obtained, provide a copy of the approval to the Subaward Administrator
› Subaward Administrator will verify with the subrecipient that there are no changes to the Scope of Work
› Subaward Administrator will provide subrecipient with final approval to make the requested changes
Early Terminations

Most subawards have a mutual termination clause so that either party can terminate early for any reason upon giving the other party thirty (30) days written notice (check the facepage of the Subaward agreement) IT IS NEVER TOO EARLY TO NOTIFY ORPA!

Princeton PI requests to terminate subaward

➢ As soon as you are notified, contact your Subaward Administrator

➢ Provide the reason for the termination and the effective date of the termination. Remember, under the terms of the subaward agreement the subaward cannot be terminated until the thirty (30) day notice period has expired

➢ Example: If the termination date is 6/30/19, please make sure the Subaward Administrator is notified at least 30 days earlier (5/31/19)
Early Terminations - Cont’d

Subrecipient PI requests to terminate the subaward
- Advise the Subrecipient to work with the Subaward Administrator to process the termination request
- Send your Subaward Administrator a copy of the notice (email/letter) from the subrecipient

ORPA’s Role
- ORPA will send a 30 day notification of termination letter to the subrecipient and request a final invoice for expenses through the effective date of the termination
Restricted Carry Forward Process

**AWARDS**
Activities are setup in PS under the Award # and issues the NOA with the appropriate Carry Forward Attribute. Only one or two Activities will be open at any given time, dependent on the sponsor.

**SUBAWARDS**
One month prior to the end of the budget period, Dept. contacts SA to determine if costs through the end of the Subaward period have been invoiced. If so, Dept. confirms number with SA. If not fully invoiced, Dept. and SA work together to determine if there are additional invoices to be processed.

**SRA**
Submits financial reports to sponsor in line with sponsor requirements and confirms the valid Carry Forward amount.

**SUBAWARDS**
When email is sent from SRA to Dept., copy SA so that we can confirm the Subaward Carry Forward amount agrees with SRA’s.

**AWARDS**
Dept. works with ORPA to submit a formal Carry Forward request, if necessary.

**SUBAWARDS**
Dept. then submits modification to SA requesting de-obligation of unspent funds.

**AWARDS**
ORPA restricts funds requested to be carried forward from current activity.

**AWARDS**
Sponsor notifies ORPA if/when the Carry Forward is approved and ORPA (GCA) confirms this amount with SRA before updating the approved funds to the budget in the next activity.

**AWARD**
ORPA issues NOA with Carry Forward Approval.

**SUBAWARDS**
If unspent funds are going to be re-obligated to the Subaward Dept. then submits a modification request to re-oblige.
**Supplier Onboarding**

- Verify subrecipient is both Active and Open for Ordering
- If not, send subrecipient Supplier Onboarding Form and W9 or W8Ben (for foreign subrecipients)

**Subrecipient:**
- Completes forms and returns to ORPA

**ORPA:**
- Initiates onboarding process by submitting a request and uploading completed onboarding documents through the Supply Management Portal in PeopleSoft

**Supplier Management Team:**
- Review and verify uploaded documents and add & activate supplier for onboarding in PeopleSoft

**GOAL:**
- CREATE PURCHASE ORDER

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Office of Research and Project Administration
Subaward Invoices: Invoice Process

Invoices are submitted to invoices@princeton.edu
- Enters Invoice into PeopleSoft workflow and routes to ORPA
- Issues payment to subrecipient (usual terms are net 30)

Accounts Payable

ORPA
- Reviews invoice for essential data and information
- Routes invoice to Princeton PI and/or PI Designee for approval
- Works with Subrecipient and PI to resolve invoice discrepancies

Princeton PI and/or PI Designee
- Reviews invoice expenses are consistent with budgeted categories and technical progress
- Approves invoice or
- Pushes back invoice to ORPA with explanation of push back

Office of Research and Project Administration
What’s essential for ORPA’s desk review:

- Name of Subrecipient
- Subaward Number
- Date of Invoice
- Invoice Number
- Period of Performance covered by invoice (must be within Subaward agreement period)
- Major Expenditure Categories
- Current period costs, including cost sharing, if applicable
- Cumulative costs to-date, including cost sharing, if applicable
- Certification as to the truth and accuracy of the costs invoiced

<table>
<thead>
<tr>
<th>Subaward Invoicing Roles and Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounts Payable</strong></td>
</tr>
<tr>
<td>Receives invoice from subrecipient (<a href="mailto:invoices@princeton.edu">invoices@princeton.edu</a>) and enters invoice into workflow. Once invoice is approved by PI and/or PI Designee, AP issues payment to subrecipient.</td>
</tr>
<tr>
<td><strong>ORPA</strong></td>
</tr>
<tr>
<td>Performs administrative review of invoices including Subrecipient Name, Subaward Number, Date of Invoice, Major Expenditure Categories, Certifications, invoice POP is within budget POP, Current POP costs, and cost sharing, if applicable. <strong>NOTE: ORPA does not verify if expenses are allowable or commensurate with work performed.</strong> This is a PI/PI Designee responsibility.</td>
</tr>
<tr>
<td><strong>PI and/or PI Designee</strong></td>
</tr>
<tr>
<td>Approves invoice. PI and/or PI Designee approval confirms that the programmatic progress is satisfactory and the expenses invoiced align with the budget and technical progress made to date.</td>
</tr>
</tbody>
</table>
Subaward Closeout Process

Award Specialist runs an internal closeout report each month to determine which subawards are scheduled to be closed.

ORPA verifies subawards to be closed and sends a Closeout Memo to dept.

Completion of the Closeout Memo is required before the final invoice can be processed. The Closeout Memo must be signed and dated by the PI.

The memo certifies that:
- PI has received the final technical report
- Technical reports are retained by the dept and be made available for future audits
- Amount remaining is correct and will be de-obligated at closeout
Award Specialist verifies that the required final reports (property report, inventions report, etc) have been received. If not received, Award Specialist sends an email to subrecipient requesting final reports.

Once the final invoice has been approved, Award Specialist pulls documents needed to closeout the subaward Purchase Order.

- This includes changing the status on the subrecipient panel in PS from “Fully Executed” to “Closed” or “Closed Pending Reports”

Subaward Administrator de-obligates unspent funds, if required, and closes the Purchase Order in PS.
INTERNAL SUBAWARD CLOSEOUT MEMO

Date: 4/12/2019
To: Department Administrator
From: Maria Hartstein
Re: PO No.
Project ID:
Amount Released: $1,163.11
Amount Available: $259,646.88
Obligated Amount: $263,749.99

The above referenced subaward is scheduled to expire on 8/31/2014. In accordance with University policy, payment of the presumed final invoice under this subaward is being withheld and cannot be paid until after this form is completed and returned to CRPA. Please return this form to the Office of Research and Project Administration via email to Maria Hartstein at mharts@princeton.edu. Your prompt response is required within 5 business days. Please be advised that if no response is received, CRPA may begin the close out process based on its own determination of the award activity. After the subaward has been closed, any new action on the subaward post closeout will require a new subaward and may be subject to indirect costs on the first $25,000 of each new subaward.

CLOSEOUT CHECKLIST

X Please close out subaward. All the deliverable items and/or services contracted have been delivered and/or performed. All final reports have been received, reviewed and accepted. Final technical reports will be retained by the dept and made available for future audit requests. The subaward is complete.

Do not close out subaward. Deliverable items and/or services contracted have not been delivered and/or performed or final reports have not been received, reviewed or accepted. Please explain below.

Do not close out subaward. Continuation and/or further funding is expected. I will submit a subaward Initiation/Change Form to CRPA as soon as possible.

Comments:

PI Signature:
Printed Name: __________________ Date: __________________
Department Administrator Signature:
Printed Name: __________________ Date: __________________
Most subawards have a 60 day closeout time frame. The subrecipient must send their invoice on or before 60 days after the end of the subaward Period of Performance (POP).

- Example: Sub POP ends on 5/31/2019, the final invoice is due on or before 7/31/2019

- For non-UG subawards, the final invoice can be reviewed and routed for approval as soon as it is received and the closeout process can begin

- For subawards subject to UG, the final invoice must meet UG requirements before it can be routed for approval and the closeout can not begin until those requirements are met
  - Invoice must be marked Final
  - Invoice must include certification language required by UG

2 CFR 200.415, Required Certifications

“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.”
For Fixed Price Subaward invoices, an additional certification must be included on the invoice before it can be processed.

2 CFR 200.201(b)(3) states:

"The non-federal entity must certify in writing to the Federal awarding agency or pass through entity at the end of the Federal award that the project or activity was completed or the level of effort was expended. If the required level of activity or effort was not carried out, the amount of the Federal award must be adjusted."
Common Issues Causing Delays

- Subcontract not included in Proposal
- Sub Approval pending with Sponsor
- Missing documents from the checklist
- Subrecipient not added as a supplier or not active and open for ordering
- Financial documents for Risk Assessment have not been provided
- Subrecipient does not have a DUNS number and/or SAM registration
- IRB/IACUC – Approvals and/or Inter-Institutional Agreements pending or not provided
- SOW or Budget is incomplete or needs to be updated/revised
Sequel: Subawards – We’ll Be Back!

Subaward Brown Bags
Training on Subaward Questions & Pain Points
Beginning Summer 2019 @ ORPA

Best Practices
1. Develop ways to better communicate status of requests and any problems that arise.
2. Continue to provide FAQs to address new issues and questions

Leveraging Future Systems
Goal: Improving tracking of requests and turn around time
Thanks for coming ... hope you enjoyed the show...

Contact us if you have any questions

Sub Team

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Sam 8-7302
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We’ve had a magical time...