



## 870.3 - Subrecipient Guide

### Purpose:

This manual has been organized and compiled for faculty and staff who are seeking and/or have received grant funding from external sources (e.g. federal agencies, private foundations) **that will be distributing and managing subawards to subrecipients.**

Having subrecipients requires additional forms and preparation in accordance with the Federal Uniform Guidance.

### Reference:

2CFR200: Subrecipient Monitoring and Management § 200.331 Requirements for pass-through entities. [2013-30465.pdf \(govinfo.gov\)](#)

### Pre-Award Process:

1. Procurement/Selection of Subrecipient
  - a. Determine whether Subrecipient or Vendor (**Complete Subrecipient vs Vendor Worksheet**)
2. Risk Assessment
  - a. Risk Assessment Questionnaire (**Complete Subrecipient Risk Assessment Questionnaire**)
  - b. Review of subrecipient's Single Audit
    - i. Is every finding relevant?
    - ii. Findings related to specific programs?
    - iii. What is their corrective action plan, and are they following it?
  - c. Review of financial statement audit (if Single Audit not available)
    - i. Any findings on financial reporting or internal controls?
    - ii. Any material weaknesses/deficiencies?
  - d. Risk pool
    - i. No standard procedure, and monitoring depends on each specific subrecipient and their specific risk.
  - e. Management letter (**Complete Management Letter**)
    - i. § 200.521(c) – As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the pass-through entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.
      1. If no finding, management letter can say “no findings found and no specific conditions are included as terms and conditions of the award...”



2. § 200.207 Specific conditions: (a) Based on the criteria set forth in § 200.205 Federal awarding agency review of risk posed by applicants or when an applicant or recipient has a history of failure to comply with the general or specific terms and conditions of a Federal award, or failure to meet expected performance goals as described in § 200.210 Information contained in a Federal award, or is not otherwise responsible, the Federal awarding agency or pass-through entity may impose additional specific award conditions as needed under the procedure specified in paragraph (b) of this section. These additional Federal award conditions may include items such as the following:
    - a. (1) Requiring payments as reimbursements rather than advance payments;
    - b. (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
    - c. (3) Requiring additional, more detailed financial reports;
    - d. (4) Requiring additional project monitoring;
    - e. (5) Requiring the non-Federal entity to obtain technical or management assistance; or
    - f. (6) Establishing additional prior approvals.
  3. (b) The Federal awarding agency or pass-through entity must notify the applicant or non-Federal entity as to:
    - a. (1) The nature of the additional requirements;
    - b. (2) The reason why the additional requirements are being imposed;
    - c. (3) The nature of the action needed to remove the additional requirement, if applicable;
    - d. (4) The time allowed for completing the actions if applicable, and
    - e. (5) The method for requesting reconsideration of the additional requirements imposed.
  4. (c) Any special conditions must be promptly removed once the conditions that prompted them have been corrected.
3. Issuing Subaward **(See Subaward Template)**
- a. Must include §200.331(a)(1) data elements. All pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward



- b. modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:
  - i. (1) Federal Award Identification.
    - 1. (i) Subrecipient name (which must match registered name in DUNS);
    - 2. (ii) Subrecipient's DUNS number (see § 200.32 Data Universal Numbering System (DUNS) number);
    - 3. (iii) Federal Award Identification Number (FAIN);
    - 4. (iv) Federal Award Date (see § 200.39 Federal award date);
    - 5. (v) Subaward Period of Performance Start and End Date;
    - 6. (vi) Amount of Federal Funds Obligated by this action;
    - 7. (vii) Total Amount of Federal Funds Obligated to the subrecipient;
    - 8. (viii) Total Amount of the Federal Award;
    - 9. (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
    - 10. (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official,
    - 11. (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
    - 12. (xii) Identification of whether the award is R&D; and
    - 13. (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).

#### Post-Award Process

- 4. Entering Subaward Data into Database and Encumbering Subaward in Financial System
  - a. Assign a unique identifier to a subrecipient (SEFA)
  - b. Grants Accountant provides an invoice template and financial monitoring spreadsheet for subrecipient.**
- 5. Federal Funding Accountability and Transparency Act (FFATA) Reporting
  - a. Prime Grant Recipients awarded a new Federal grant greater than or equal to \$25,000 as of October 1, 2010 are subject to FFATA subaward reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any subgrant greater than or equal to \$25,000. <https://www.fsr.gov/>
    - i. Executive compensation – Required to report:
      - 1. The names and total compensation of the five most highly compensated officers of the entity if –



- a. (i) the entity in the preceding fiscal year received –
      - i. (I) 80 percent or more of its annual gross revenues in Federal awards; and
      - ii. (II) \$25,000,000 or more in annual gross revenues from Federal awards; and
    - b. (ii) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.
- 6. During the Award Monitoring Processes **(See Monitoring Template)**
  - a. Provide training and technical assistance to subrecipient as needed
    - i. On-site, remote, handouts as applicable
  - b. On-site reviews as needed
    - i. Desk audits for admin/financial reviews are more common.
  - c. Agreed-upon-procedures for monitoring subs not subject to Single Audit
    - i. Typically for high risk subrecipients.
  - d. Receiving subrecipient invoices and technical/programmatic reports
    - i. Verifying invoice for reasonableness
    - ii. Additional documentation or backup (usually for higher risk)
    - iii. Correct F&A rate applied
    - iv. Not a duplicate invoice
    - v. Invoices are timely
    - vi. Final invoices received in specified time
    - vii. Comparing expenses to budget
    - viii. Question and/or disallow costs as necessary
    - ix. Invoice gets properly approved internally
    - x. Invoices are signed/certified as appropriate
    - xi. Minimum 30 day payment § 200.305.b.3
      - 1. When the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper.
    - xii. Review done by Project Director, or someone knowledgeable on the programmatic side
    - xiii. Progress report includes description of work performed during billing/award period
    - xiv. Does work performed seem reasonable compared to costs?



- e. Annual audits/risk assessments of subs
    - i. Ensuring subs receive Single Audit, if required to, and getting copy of report
    - ii. § 200.512(a)(1): audit must be complete and submitted to Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.
  - f. Adjustments to agreements if sub risk increases through ongoing monitoring
    - i. New audits may reveal new weaknesses
    - ii. New IT systems may increase risk
  - g. Take enforcement actions against subs as in § 200.338
    - i. Withhold payments, disallow costs, suspend or terminate award, initiate suspension or debarment proceeding, withhold future subawards
  - h. Program specific subrecipient monitoring requirements
    - i. Some programs have additional monitoring requirements different from traditional requirements.
7. Subaward Closeout
- a. Final invoice and other reports
    - i. Ensure final invoice and other reports are received within specified time frame
      - 1. Subawards are typically written so that if final invoice is not received in a specified time period (based on end date of subaward), the pass-through entity is not obligated to pay it.
      - 2. Track due dates via database or similar means (late reports can hold up your ability to closeout your award with the sponsoring agency).
  - b. Early termination of agreement § 200.339 – § 200.340

**History of This Procedure:**

First procedure: August 2019. Updated August 2023. Approved by Kari Knudson on August 10, 2023.

# Subrecipient vs Vendor Worksheet

Review the details below and answer Questions 1 and 2. Return completed form to Emily Cash, Director of Grants, at [emily.cash@bismarckstate.edu](mailto:emily.cash@bismarckstate.edu).

**§ 200.330** A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient.

## SUBAWARD CHARACTERISTICS:

1. Determines who is eligible to receive what Federal Assistance;
2. Has its performance measured in relation to whether objectives of a Federal program were met;
3. Has responsibility for programmatic decision making;
4. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
5. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

## VENDOR/CONTRACTOR CHARACTERISTICS:

1. Provides the goods and services within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Normally operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the Federal program; and
5. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

**§ 200.330 (c) Use of judgement in making determination.** In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgement in classifying each agreement as a subaward or a procurement contract.

## Suspension and debarment (§ 200.213)

Check System for Award Management (SAM) to see if potential subrecipient has a SAM profile or is exempt from this requirement. Also check SAM exclusions for suspension and debarment.

1. **Is the entity involved a vendor or a subrecipient?** \_\_\_\_\_  
If entity is a subrecipient, proceed to the Subrecipient Risk Assessment Worksheet.  
If entity is a vendor, proceed with contract negotiations per BSC purchasing policy.
2. **Is the entity involved on the suspension and debarment list?** \_\_\_\_\_  
If entity is on suspension and debarment list, you must reopen quotes/bids for alternate vendor.

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Signature

Date

## Subrecipient Risk Assessment Introduction

To determine whether to make a subaward and the appropriate level of monitoring to undertake if an award is made, Bismarck State College must first evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward (§ 200.331b). In doing so, BSC will need to consider factors such as the subrecipient's prior experience with same or similar subawards; the results of previous audits; whether the subrecipient has new personnel or new or substantially changed systems, and if the subrecipient receives direct federal awards, the extent and results of the federal awarding agency's monitoring process (§ 200.331b 1-4). The following pages include the pre-award risk assessment Questionnaire based on the requirements of the Uniform Guidance. **All potential subrecipients must complete this questionnaire prior to entering into a subaward agreement.**

Based upon the results of the pre-award risk assessment, BSC may consider imposing specific subaward conditions upon a subrecipient, as appropriate (§ 200.331c). These additional subaward conditions may include items such as the following (§ 200.207b 1-6):

1. Requiring payments as reimbursements rather than advance payments;
2. Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
3. Requiring additional, more detailed financial reports;
4. Requiring additional project monitoring;
5. Requiring the non-Federal entity to obtain technical or management assistance; or
6. Establishing additional prior approvals.

If BSC imposes additional subaward conditions, it must notify the subrecipient as to (§ 200.207c 1-5):

- The nature of the additional requirements;
- The reason why the additional requirements are being imposed;
- The nature of the action needed to remove the additional requirement, if applicable;
- The time allowed for completing the actions if applicable, and
- The method for requesting reconsideration of the additional requirements imposed.

Any specific conditions must be promptly removed once the conditions that prompted them have been corrected (§ 200.207d).

### **Conflict of Interest (200.112)**

Verify potential subrecipient has a compliant Conflict of Interest policy (see Risk Assessment Questionnaire). If not, subrecipient will be required to follow BSC's COI/FCOI policy.

### **Monitoring a Subrecipient**

At a minimum, BSC is required to conduct the following monitoring activities during their relationship with their subrecipients: (i) review financial and performance reports required under the subaward agreement; (ii) verify that an audit or other on-site review is being performed pursuant to the Uniform Guidance and that the subrecipient receives a Single Audit if expects to expend \$750,000 or more in federal awards during its fiscal year; (iii) follow up to ensure that the subrecipient takes appropriate action on any audit findings and deficiencies; and (iv) issue a management decision on audit findings

relating to the federal funds awarded to the subrecipient (§ 200.331; 31 U.S.C. § 7501 et seq). Depending on the results of the initial risk assessment, BSC may also need to provide subrecipients with on-site training and technical assistance on program-related matters, perform on-site reviews of the subrecipient's program operations or arrange for agreed-upon procedures to monitor the subrecipient (§ 200.331e).



## Subrecipient Information and Pre-Award Risk Assessment Questionnaire

**How to Use:** This questionnaire is used to help determine a potential subrecipient’s financial and management strength, which helps assess risk and dictates the monitoring plan for subrecipients. This questionnaire must be completed prior to entering into a subaward agreement. BSC may follow up with the potential subrecipient regarding the responses to this questionnaire. The assessment is in four sections: Subrecipient Information, Subrecipient Questionnaire, Subrecipient Attachments, and BSC Assessment.

**Find the Pre-Award Risk Assessment Questionnaire on the Grants Management page in the Bismarck State College Core Portal to complete the form in Excel. [Grant Management \(sharepoint.com\)](#)**

### Subrecipient Information and Pre-Award Risk Assessment Questionnaire

Subrecipient Contact Information			
Full Legal Organization Name:		DUNS number:	
Address:		EIN (Employee ID Number):	
Telephone number:		Fax number:	
Name of person completing form:		Website:	
Email address:		Fiscal Year (Month/Year):	
Incorporated in:		Incorporated date:	
Type of Organization		Registered in SAM:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Subrecipient Personnel Contact Information			
Subaward Project Director Name:		Title:	
Telephone number:		Email address:	
Additional Contact for Subaward			
Name:		Title:	
Telephone number:		Email address:	
Other staff assigned to the program:			
Subrecipient Questions			
Negotiated Federal Indirect Cost Rate?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 10% De Minimis Rate	Is Subrecipient on Debarment and Suspension List?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Does Subrecipient have an effective system of authorizing and approval capital equipment expenditures?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient keep detailed records of individual capital assets and periodically reconcile such records with the general ledger accounts?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have effective procedures for authorizing and accounting for the disposal of property and equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient periodically check its detailed property records against physical inventory?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have/previously had a lawsuit(s) filed against them? If yes, provide explanation.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Is the Subrecipient new to operating or managing state and/or federal funds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Are staff assigned to the program experienced with the program?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

## Subrecipient Information and Pre-Award Risk Assessment Questionnaire

Has Subrecipient received an award or subaward to conduct programs similar to those covered under this proposed subaward agreement in the last two (2) fiscal years? If yes, provide a list of all such awards or subawards.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Notes:
Was Subrecipient required to comply with the Single Audit requirements of the Uniform Guidance in the last two (2) fiscal years? (Compliance with 2 C.F.R. Part 200, Subpart F required if Subrecipient expends \$750,000 or more in federal awards in a fiscal year).	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Auditor Contact Name and Title:
Have Subrecipient's annual financial statements been audited by an independent audit firm? If yes, provide a copy of the statements for the last two (2) fiscal years. If no, provide an explanation.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If the answers to Questions in Rows 4 or 5 is yes, were there any findings or questioned costs in the last two (2) fiscal years? If yes, please explain any findings or questioned costs with respect to an award or subaward to conduct programs similar to those covered by this proposed subaward agreement.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Explanation (if applicable):
Does Subrecipient have a financial management system that provides records that can identify the source and application of funds for award-supported activities?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient's financial system provide for the effective control over and accountability for all funds, property, and other assets (including but not limited to: (1) comparison of expenditures with budget amounts for each award; and (2) recording of each grant/contract by the budget cost categories shown in the approved budget)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Other than financial statements, has any aspect of Subrecipient's activities been subject to an audit, examination, or monitoring within the last two (2) years by a governmental agency (e.g., Inspector General, state or local government auditors, etc.)? If yes, please explain any audit or monitoring findings or deficiencies with respect to an award or subaward to conduct programs similar to those covered by the proposed subaward agreement.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Explanation (if applicable):
Are all disbursements properly documented with evidence of receipt of goods or performance of services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Are all bank accounts reconciled monthly?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient's accounting system include budgetary controls to preclude obligations in excess of the total funds available for a grant?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient's accounting system include budgetary controls to preclude obligations in excess of the total funds available for a budget cost category (e.g., Personnel, Travel)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have a system in place to determine that it has met its cost sharing goals, if applicable?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
In the last 12 months, has Subrecipient hired new senior management personnel (e.g., Executive Director/CEO, Finance Director/CFO) and/or program personnel who would be working on this proposed subaward? If yes, please explain.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Explanation (if applicable):
In the last 12 months, has Subrecipient implemented new or substantially changed systems related to its federal grant management? If yes, please explain.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Explanation (if applicable):
Does Subrecipient have policies that address Pay Rates and Benefits?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have policies that address Leave?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have policies that address Conflicts of Interest?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have policies that address Procurement/Purchasing?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have policies that address Travel Reimbursement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Does Subrecipient have policies that address Capitalization/depreciation?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Describe the method Subrecipient uses to support labor and benefit charges.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Explanation:

## Attachments Needed

Please attach the following or check N/A if not applicable.

	Attached	N/A
a. Articles of Incorporation	<input type="checkbox"/>	<input type="checkbox"/>
b. Bylaws	<input type="checkbox"/>	<input type="checkbox"/>
c. IRS Determination Letter (granting income tax exemption under IRC § 501(c)(3))	<input type="checkbox"/>	<input type="checkbox"/>
d. Form 990 or 990-EZ from the last two (2) years, including Form 990-T and all supporting schedules and attachments	<input type="checkbox"/>	<input type="checkbox"/>
e. Copies of audit reports and management letters received during the last two (2) fiscal years from Subrecipient's independent auditors (including all reports associated with a Single Audit pursuant to 2 CFR Part 200, Subpart F)	<input type="checkbox"/>	<input type="checkbox"/>
f. Copies of results from audits, examinations, or monitoring procedures performed during the last two (2) fiscal years on any direct federal award received by Subrecipient	<input type="checkbox"/>	<input type="checkbox"/>
g. Indirect Cost Rate agreement	<input type="checkbox"/>	<input type="checkbox"/>
h. List of all subawards to Subrecipient from BSC during the last two (2) years	<input type="checkbox"/>	<input type="checkbox"/>
i. List of all subawards to conduct programs similar to those covered under this proposed subaward agreement to Subrecipient from any funder during the last two (2) years	<input type="checkbox"/>	<input type="checkbox"/>

**By its authorized signatory below, Subrecipient hereby certifies and attests to the accuracy of the above responses and all corresponding information attached.**

<i>Signature</i>		
<i>Printed Name</i>		
<i>Title</i>		
<i>Date</i>		

## BSC Questionnaire and Assessment

BSC Questionnaire and Assessment				
Has the subrecipient been through a BSC Risk Assessment previously?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Notes:
Has the subrecipient received a subaward through BSC previously?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Has the subrecipient been monitored by BSC previously?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Has the subrecipient been timely in responding to program/fiscal questions?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Is the program unusually complex?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Have any other entities alerted us of potential risk areas?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Does the entity meet needs for effective and/or written procedures and internal controls?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Does the subrecipient have an adequate financial system in place?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Does the subrecipient have Material Weaknesses or Significant Deficiencies in its Financial Statement Audit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
Does the 2CFR Audit report have Material Weaknesses or Significant Deficiencies?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	
<p>Based on responses to the Subrecipient Questionnaire, Subrecipient Attachments, BSC review and knowledge of the subrecipient, BSC will determine the level of risk for the subrecipient. If the subrecipient is determined to be too high risk for a subaward, BSC will notify the subrecipient via letter. If the subrecipient is determined to be a qualified subrecipient, BSC will issue a management letter with the Subaward Agreement that will detail all (if any) specific conditions to the subrecipient for compliance review.</p>				
<p>BSC Assessment on Potential Subrecipient Risk:</p>   				

## Subaward Agreement Introduction

Find the Subaward Agreement on the Grants Management page in the Bismarck State College Core Portal to complete the form in Excel. [Grant Management \(sharepoint.com\)](#)

### Terms and Conditions of the Subaward Agreement

As the recipient of the federal award, BSC is solely responsible to the federal awarding agency for the execution of the award. Thus, when BSC subawards its federal funds to a subrecipient, it is important that the subaward agreement allows BSC to have effective contractual control over the subrecipient's activities and gives BSC legal remedies against the subrecipient. Under the Uniform Guidance, BSC is required to monitor the activities of their subrecipients to ensure that subawards are used for authorized purposes and in compliance with applicable federal law and the terms and conditions of the subawards (§ 200.331d). The subaward agreement follows this introduction. **BSC strongly recommends that when working with this pre-award risk assessment questionnaire and drafting a subaward agreement, BSC consults with its attorney.**

**Based on Risk Assessment Questionnaire responses, BSC's issued Management Letter may contain Special Conditions in addition to the Subaward Agreement.**

NOTICE OF GRANT AWARD / AMENDMENT				BISMARCK STATE COLLEGE	
THIS AWARD IS NOT EFFECTIVE AND EXPENDITURES RELATED TO THIS AWARD SHOULD NOT BE INCURRED UNTIL ALL PARTIES HAVE SIGNED THIS DOCUMENT.					
FEDERAL GRANT No. / AGREEMENT	CFDA NUMBER	CFDA NAME	SUBAWARD GRANT NO.	SUBAWARD START DATE	SUBAWARD END DATE
FEDERAL AWARDING AGENCY		FEDERAL AWARD ID NUMBER	GRANT TYPE: PROGRAM or R&D	FEDERAL AWARD DATE	
SUBRECIPIENT ENTITY			PRIME RECIPIENT/PASS-THROUGH ENTITY		
SUBRECIPIENT NAME			PTE NAME		
INSTITUTION TYPE		EIN No.	DUNS No.		
EXEMPT REPORTING EXEC COMP	<input type="checkbox"/> YES <input type="checkbox"/> NO	DUNS No.	GRANT PROJECT CODE		
REGISTERED IN SAM.GOV	<input type="checkbox"/> YES <input type="checkbox"/> NO	CONG. DISTRICT	ND 001		
ADMINISTRATIVE ADDRESS			ADMINISTRATIVE ADDRESS	1500 EDWARDS AVENUE	
ADMIN CITY/STATE/ZIP			ADMIN CITY/STATE/ZIP	BISMARCK, ND 58506	
CENTRAL EMAIL			CENTRAL EMAIL		
CENTRAL TELEPHONE			CENTRAL TELEPHONE	701-224-5400	
WEBSITE			WEBSITE	<a href="http://WWW.BISMARCKSTATE.EDU">WWW.BISMARCKSTATE.EDU</a>	
AUTHORIZED OFFICIAL			AUTHORIZED OFFICIAL	DR. DOUGLAS JENSEN	
AUTHORIZED OFFICIAL EMAIL			AUTHORIZED OFFICIAL EMAIL		
AUTHORIZED OFFICIAL PHONE			AUTHORIZED OFFICIAL PHONE		
SUBRECIPIENT PROJECT CONTACTS			PTE PROJECT CONTACTS		
SUB PRINCIPAL INVESTIGATOR			PTE PRINCIPAL INVESTIGATOR		
PI TITLE			PI TITLE		
PI PHONE			PI PHONE		
PI EMAIL			PI EMAIL		
SUB FINANCIAL CONTACT			PTE FINANCIAL CONTACT		
FINANCIAL TITLE			FINANCIAL TITLE		
FINANCIAL PHONE			FINANCIAL PHONE		
FINANCIAL EMAIL			FINANCIAL EMAIL		
PAYMENT ADDRESS			INVOICE ADDRESS		
PAYMENT CITY/STATE/ZIP			INVOICE CITY/STATE/ZIP		
EMAIL INVOICES			<input type="checkbox"/> YES <input type="checkbox"/> NO		
TYPE OF AWARD (check one)	<input type="checkbox"/> New		<input type="checkbox"/> Renewal		<input type="checkbox"/> Amendment No _____
	BSC Subaward to Subrecipient		Subrecipient Match/Cost Share		Total Costs
AMOUNT AWARDED	\$0		\$0		\$0
PREVIOUS FUNDS AWARDED	\$0		\$0		\$0
TOTAL FUNDS AWARDED	\$0		\$0		\$0
PROJECT TITLE/NAME (as specified on federal award)					
SCOPE OF WORK/ PROJECT DESCRIPTION					
TERMS AND CONDITIONS/ REPORTING REQUIREMENTS/ SPECIAL CONDITIONS	See subsequent pages of Subaward Agreement.				
INDIRECT RATE (check one)	<input type="checkbox"/> Grantee waived or did not qualify for indirect costs		<input type="checkbox"/> De minimus rate of 10%		<input type="checkbox"/> Negotiated/Approved rate of _____%
This award agreement is entered into by the SUBRECIPIENT and BISMARCK STATE COLLEGE. The SUBRECIPIENT agrees to implement the tasks delineated in this award and will comply with all incorporated and referenced terms and conditions.					
EVIDENCE OF SUBRECIPIENT'S ACCEPTANCE			EVIDENCE OF BISMARCK STATE COLLEGE ACCEPTANCE		
SUBRECIPIENT TYPED NAME/TITLE OF AUTHORIZED REPRESENTATIVE			BISMARCK STATE COLLEGE TYPED NAME/TITLE OF AUTHORIZED REPRESENTATIVE		
			DOUGLAS JENSEN, BSC PRESIDENT		
DATE:	SIGNATURE:		DATE:	SIGNATURE:	
SUBRECIPIENT TYPED NAME/TITLE OF ADDITIONAL AUTHORIZED REPRESENTATIVE (if applicable)			BISMARCK STATE COLLEGE TYPED NAME/TITLE OF ADDITIONAL AUTHORIZED REPRESENTATIVE (if applicable)		
DATE:	SIGNATURE:		DATE:	SIGNATURE:	
Return attachments with the signed award. Contact the BSC Principal Investigator with any additional questions.					

## Terms and Conditions

1. Pass-Through Entity hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The statement of work and budget for this Subaward are as shown in **Attachment 5**. In its performance of subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.
2. Subrecipient shall submit invoices **not more often than monthly and not less frequently than quarterly** for allowable costs incurred. Upon the receipt of proper invoices, the PTE agrees to process payments in accordance with this Subaward and 2 CFR 200.305. All invoices shall be submitted using an invoice template provided by the PTE, which will include current and cumulative costs (including cost sharing), Subaward number, and certification, as required in 2 CFR 200.415(a). Invoices and questions concerning invoice receipt or payments shall be directed to the party's Financial Contact, as shown on Page 1 of Subaward.
3. A final statement of cumulative costs incurred, including cost sharing, marked "FINAL," must be submitted to PTE's Financial Contact, as shown on Page 1 of Subaward, **NOT LATER THAN 60 days** after the project period end date. The final statement of costs shall constitute Subrecipient's final financial report.
4. All payments shall be considered provisional and subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against the Subrecipient.
5. Matters concerning the technical performance of this subaward should be directed to the appropriate party's Principal Investigator/Project Director, as shown on Page 1 of Subaward. Performance reports are required as shown in Attachment 4.
6. Matters concerning the request or negotiation of any changes in the terms, conditions, or amounts cited in this Subaward, and any changes requiring prior approval, should be directed to the appropriate party's Authorized Official Contact, as shown on Page 1 of Subaward. Any such changes made to this Subaward require the written approval of each party's Authorized Official, as shown on Page 1 of Subaward.
7. The PTE may issue non-substantive changes to the Period of Performance and budget Unilaterally. Unilateral modifications shall be considered valid 14 days after receipt unless otherwise indicated by Subrecipient when sent to Subrecipient's Authorized Official Contact, as shown on Page 1 of Subaward.
8. Each party shall be responsible for its negligent acts or omissions and the negligent acts or omissions of its employees, officers, or directors, to the extent allowed by law.
9. Either party may terminate this Subaward with 30 days written notice to the appropriate party's Authorized Official Contact, as shown on Page 1 of Subaward. PTE shall pay Subrecipient for termination costs as allowable under Uniform Guidance, 2 CFR 200, or 45 CFR Part 74 Appendix IX, as

applicable.

10. By signing this Subaward, including the attachments hereto which are hereby incorporated by reference, Subrecipient certifies that it will perform the Statement of Work in accordance with the terms and conditions of this Subaward and the applicable terms of the Federal Award. The parties further agree that they intend this Subaward to comply with all applicable laws, regulations and requirements.



## **Attachment 1 – Certifications and Assurances**

### **Certification Regarding Lobbying (2 CFR 200.450)**

By signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief, that no Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement in accordance with 2 CFR 200.450.

If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," to the PTE.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### **Debarment, Suspension, and Other Responsibility Matters (2 CFR 200.213 and 2 CFR 180)**

By signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief that neither the Subrecipient nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency, in accordance with 2 CFR 200.213 and 2 CFR 180.

### **Audit and Access to Records**

Per 2 CFR 200.501- 200.521, Subrecipient certifies that it will provide notice of any adverse findings which impact this Subaward and will provide access to records as required by parts 2 CFR 200.336, 200.337, and 200.201 as applicable.

If Subrecipient is not subject to the Single Audit Act, then Subrecipient will provide notice of the completion of any required audits and provide access to such audits upon request.

All records, regardless of physical form, and the accounting practices and procedures of consortium members relevant to this Agreement are subject to examination by the North Dakota State Auditor, the North Dakota University System Internal Auditor, or either of their designees, and by the Federal Agency or its designee. Each party will maintain all such records for at least seven years following completion of this Agreement. Subrecipient further understands and agrees that BSC, as the Prime Recipient of the

Prime Award, also has access to and may examine all pertinent records as are necessary for BSC to comply with its Award.

#### **Statutory Requirements for Whistleblower Protections**

Subrecipient is hereby notified that they are to inform their employees working on any federal award that they are subject to the whistleblower rights and remedies in accordance with 41 U.S.C. 4712.

#### **Statutory Requirements for Unallowable Costs**

Subrecipient is hereby notified to review and abide by specific costs not allowable in accordance with 41 U.S.C. 4304 and 4310.

#### **Protection of Personally Identifiable Information (Definitions at § 200.79 and 200.82)**

Subrecipient is required to take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.

#### **Use of Name**

Neither party shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence and purpose of the relationship that is the subject of this Subaward for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

#### **Flow Down to Subrecipients**

The Subrecipient shall require that the language of the certifications above in this Attachment 1 be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

#### **Liability**

Each party agrees to assume its own responsibility for any and all claims of any nature, including all costs, expenses and attorneys' fees, which may in any manner result from or arise out of this Agreement.

#### **Insurance**

Each party shall secure and keep in force during the term of this Agreement, from an insurance company, government self-insurance pool or government self-retention fund authorized to do business in North Dakota, commercial general liability with minimum limits of liability of \$250,000 per person and \$1,000,000 per occurrence.

### **Compliance With Public Records Law**

Each party understands that any records which are obtained or generated by each under this Agreement, except for records that are confidential or exempt from mandatory public disclosure, may be open to the public upon request under the North Dakota open records law. Each party understands that it must disclose to the public upon request any records each receives from the other under this Agreement, except if those records are confidential or otherwise exempt from mandatory public disclosure.

### **Nondiscrimination and Compliance with Laws**

Each party agrees to comply with all applicable laws, rules, regulations and policies, including but not limited to those relating to grant awards, which include administrative requirements, cost principles and other requirements listed in the grant; and nondiscrimination, accessibility and civil rights, in the performance of its work under this Agreement. Subrecipient agrees to timely file all required reports, make required payroll deductions, and timely pay all taxes and premiums owed, including but not limited to sales and use taxes and unemployment compensation and workers' compensation premiums. Subrecipient shall have and keep current at all times during the term of this Agreement all licenses and permits required by law.

### **Force Majeure**

No party shall be liable for any unforeseen event beyond its reasonable control not caused by the fault or negligence of such party, which causes that party to be unable to perform its obligations under this Agreement and which it has been unable to overcome by the exercise of due diligence. The party shall give notice to the other immediately upon occurrence of the event causing the delay or default or which is reasonably expected to cause a delay or default.

### **Independent Entity**

In its performance of work under this Agreement, each party is an independent entity, and none are an employee or agent of the other for any purpose. Each party will retain sole and absolute discretion in the manner and means of carrying out their own activities and responsibilities under this Agreement, except to the extent specified in this Agreement and attachments.

### **Termination**

**Termination for lack of funding or authority.** BSC, as prime recipient, may terminate this Agreement effective upon delivery of written notice to any sub recipient, or on any later date stated in the notice, under any of the following conditions:

- 1) If funding from federal, state, or other sources is not obtained and continued at levels sufficient to allow for purchase of the services in the indicated quantities or term. The Agreement may be modified by agreement of the parties in writing to accommodate a reduction in funds.
- 2) If federal or state laws or rules are modified or interpreted in such a way that the services are no longer allowable or appropriate for purchase under this Agreement or are no longer eligible for the funding proposed for payments authorized by this contract.
- 3) If any license, permit or certificate required by law or rule, or by the terms of this Agreement, is for any reason denied, revoked, suspended or not renewed.

Any termination of this Agreement under this subsection shall be without prejudice to any costs or non-cancelable commitments of either party accrued prior to termination. Further, BSC shall pay a sub recipient for termination costs as allowable under OMB Circular A-21 or A-122, as applicable.

**Termination for cause.** BSC by written notice of default (including breach of contract) to a sub recipient may terminate the whole or any part of this Agreement:

- 1) If a sub recipient fails to provide services called for by this Agreement within the time specified or any extension agreed to by BSC; or
- 2) If a sub recipient fails to perform any of the other provisions of this Agreement, or so fails to pursue the work as to endanger performance of this Agreement in accordance with its terms, and after receipt of written notice from BSC, fails to correct such failures within ten days or such longer period as BSC may authorize.

The rights and remedies of BSC provided above and related to defaults (including breach of contract) by a sub recipient are not exclusive and are in addition to any other rights and remedies provided by law or under this Agreement.

**Effectiveness of Agreement**

This Agreement is not effective until fully executed by the authorized signatories of all parties.

## Attachment 2 – Federal Award Terms and Conditions

By signing this Subaward, Subrecipient agrees to the following:

1. To abide by the conditions on activities and restrictions on expenditure of federal funds in appropriations acts that are applicable to this Subaward to the extent those restrictions are pertinent. This includes any recent legislation noted on the Federal Awarding Agency's website:
2. 2 CFR 200: [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
3. The Federal Awarding Agency's grants policy guidance, including addenda in effect as of the beginning date of the period of performance or as amended found at:
4. Treatment of program income:

### Special Terms and Conditions (determined by Federal Grant Agreement):

#### Copyrights:

Complete as applicable

#### Data Rights:

Complete as applicable

Data Sharing and Access (Check if applicable):

Subrecipient agrees to comply with the Federal Awarding Agency's data sharing and access requirements as reflected in the NOA (or in the special terms below) and the Data Management/Sharing Plan submitted to the Federal Awarding Agency and attached.

#### Additional Terms and Conditions:

Bismarck State College will add additional terms and conditions in this box depending on subaward needs based on Risk Assessment Questionnaire as well as conditions specified in the grant agreement.

## Attachment 3 – Highest Compensated Officers

### Subrecipient

Institution Name: \_\_\_\_\_

PI/PD Name: \_\_\_\_\_

### Highest Compensated Officers

The names and total compensation of the five most highly compensated officers of the entity(ies) must be listed if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Internal Revenue Code of 1986.

Officer 1 Name: \_\_\_\_\_

Officer 1 Compensation: \_\_\_\_\_

Officer 2 Name: \_\_\_\_\_

Officer 2 Compensation: \_\_\_\_\_

Officer 3 Name: \_\_\_\_\_

Officer 3 Compensation: \_\_\_\_\_

Officer 4 Name: \_\_\_\_\_

Officer 4 Compensation: \_\_\_\_\_

Officer 5 Name: \_\_\_\_\_

Officer 5 Compensation: \_\_\_\_\_

## Attachment 4 – Reporting Requirements & Prior Approval Terms

### Prior Approvals:

- Carryover: Automatic  
If restricted, requires approval of the PTE Principal Investigator Contact prior to beginning of carryover period.

### Reports:

Subrecipient agrees to submit the following reports:

#### **Performance/Progress Reports:**

- Monthly performance/progress report will be submitted to the PTE's Principal Investigator Contact within 30 days after the end of the month.
- Quarterly performance/progress report will be submitted to the PTE's Principal Investigator Contact within 30 days after the end of each project quarter.
- Annual performance/progress report will be submitted 30 days before the end of the budget period to the PTE's Principal Investigator Contact. Such report shall also include a detailed budget for the next budget period, and if applicable: updated support for key personnel, certification of appropriate education in the conduct of human subject research of any new key personnel, and annual IRB or IACUC approval.
- A Final performance/progress report will be submitted to the PTE's Principal Investigator Contact within 60 days after the end of the period of performance.
- Performance/progress report as may be required by the PTE's Principal Investigator Contact in order for the PTE to satisfy its reporting obligations to the Federal Awarding Agency.

### Other

- Property Inventory Report; frequency, type, and submission instructions listed here and only to be used when required by PTE Federal Award:

#### **Other Special Reporting Requirements:**

## Attachment 5 – Statement of Work (SOW); Cost Sharing; Indirect Costs & Budget

### Statement of Work

Below; or  Attached - \_\_\_\_\_ pages

Note: If award is FFATA eligible, **include a Subrecipient Federal Award Project Description**

### Budget Information *(All amounts are in US Dollars)*

<b>Indirect Cost (IDC) Rate Applied at 0.00% on</b> <input type="checkbox"/> MTDC; <input type="checkbox"/> SWB; <input type="checkbox"/> TDC; or <input type="checkbox"/> Other _____	<b>Cost Sharing:</b> <input type="checkbox"/> No <input type="checkbox"/> Yes <i>[enter amount]</i> \$	Direct Costs: \$0.00 Indirect Costs: \$0.00 Total Costs: \$0.00	
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Check here if using the de minimis rate of **10%**

### Budget Details

Below or  Attached - \_\_\_\_\_ pages



## **Attachment 6 – Notice of Award (NOA) and any additional documents**

- The following pages include the NOA and if applicable any additional documentation referenced throughout this Subaward.
- Not incorporating the NOA or any additional documentation to this Subaward.

## **Subrecipient Monitoring Procedures Introduction**

BSC shall determine if the relationship is a contractor or a subrecipient relationship. A subrecipient typically has decision-making authority on program decisions and carries out its program/project for a specific purpose. A contractor provides goods and services, often through a bid/quote process. If it's determined the relationship is a contractor, follow BSC procurement guidelines. If it's a subrecipient relationship, Uniform Guidance requires that:

1. The subrecipient is clearly aware that it is receiving a subaward, and all details of the subaward are clearly provided, including:
  1. Federal Award Identification
  2. Terms and conditions of the award
  3. Additional requirements, if needed, by BSC to meet the award
  4. Indirect Cost Rate information
  5. Requirement that BSC and auditors have access to subrecipient records and financial statements to meet audit requirements
  6. Terms and conditions for closeout
2. BSC evaluate subrecipient risk of noncompliance with federal guidelines, including:
  1. Subrecipient prior experience with same or similar subawards
  2. Results of previous audits
  3. If the sub has new personnel or new/substantially changed systems
  4. Results of previous federal awarding agency monitoring
3. Following award, BSC monitor the subrecipient. Monitoring must include:
  1. Review of both programmatic and financial reports and activities of the subrecipient to ensure the subaward is used for authorized purposes and is in compliance with federal guidelines.
  2. The subrecipient must take timely and appropriate action to correct deficiencies identified by BSC via any means, and
  3. BSC issue a management decision regarding audit/monitoring findings.

According to Uniform Guidance, BSC monitors subrecipient activities as needed to ensure federal awards are used for authorized purposes, are in compliance with laws and guidelines, and that deliverables are achieved. Continuous monitoring is the responsibility of the Principal Investigator and Director of Grants Compliance (Programmatic and Administrative)

To comply with federal guidelines, this procedure has been developed to monitor the grant Statement of Work against performance objectives, in addition to compliance with 2CFR200 Federal Uniform Guidance.

### **Monitoring Tools/Procedures**

Bismarck State College will monitor each subrecipient on a periodic basis to ensure alignment with the Statement of Work (SOW), college and federal policies. These visits could include a desk review or be an on-site visit, as necessary. Monitoring visits will review a variety of elements, not limited to:

- Grant Performance
- Meeting Deliverables
- Travel Policy
- Procurement Policy
- Veteran's Priority of Service Procedure
- Waste/Theft/Abuse Reporting Procedure
- Budget Controls
- Time and Effort Documentation
- Equipment Inventory
- Data Collection

Additional documents may be asked for from the partner colleges on a periodic basis. This documentation could include a variety of elements, not limited to:

- Segregation of Duties
- Grant Organizational Chart
- Indirect Cost Rate
- Job Descriptions
- Written Policies and Procedures
- Equipment
- Monitoring Reports
- Travel Policy
- Procurement Policy

## **Compliance**

Following the monitoring visit, Bismarck State College will share meeting notes taken, action items, and recommendations for the subrecipient. Subrecipients will take timely and appropriate action to correct deficiencies. Following corrections, BSC will issue a management decision determining if the response is satisfactory and the subrecipient is in full compliance with known federal guidelines.

If subrecipients do not take action to correct any compliance findings discovered during the monitoring visit in a reasonable amount of time, Bismarck State College will withhold funding until all requirements and action items are satisfactorily resolved.

## Subrecipient Monitoring Worksheet

BSC monitors subrecipient activities to ensure federal awards are used for authorized purposes. This template will aid in subrecipient monitoring to ensure that grant funds comply with federal guidelines and administrative and programmatic elements are being met.

### Monitoring Tool

<b>Financial Management</b>	Review of policies and procedures - are they in place, are they being followed? Subrecipients will show documentation, examples, and discuss their record retention policies.		
	<b>BSC Review</b>	<b>Notes/Action Items</b>	<b>Satisfactory Resolution</b>
	<b>Grant budgeting/spending</b>		
	<b>Direct/Indirect Costs and Administrative Costs</b>		
	<b>Travel Policy</b>		
	<b>Procurement Policy - 10% sample of bids if applicable</b>		
	<b>Inventory Policy if applicable</b>		
	<b>Waste/Theft/Fraud/Abuse Policy</b>		
	<b>Veteran's Priority Policy</b>		
	<b>Segregation of Duties</b>		
	<b>Time &amp; Effort Policy - 10% sample if applicable</b>		
	<b>Record Retention Policy</b>		
	<b>Data Protection Policy if applicable</b>		

<b>Performance Management</b>	Review of grant deliverables and Statement of Work - are goals being met, are they being followed? Does subgrantee have support from administration and appropriate staffing, etc.?		
	<b>BSC Review</b>	<b>Notes/Action Items</b>	<b>Satisfactory Resolution</b>
	Meeting grant deliverables		
	Statement of Work adherence		
	Job Descriptions, Adequate staffing		
	Timely/accurate completion of reports		
	Responsiveness to BSC deadlines/requests		