



SUBRECIPIENT MONITORING POLICY

Policy No.: CU-OSP-81

Section 1. General

- 1.1 Scope: This policy applies to federal Subrecipient awards and Agreements, as defined by 2 CFR 200.331(a), issued under sponsored projects awarded to Concord University. This policy does not apply to consultant agreements, independent contractor agreements, or procurement of goods and/or services from vendors and contractors. This document is applicable to grants awarded after December 26, 2014.
- 1.2 Authority: W. Va. Code § 18B-1-6; 2 CFR 200, referred to as “The Uniform Guidance on Federal Awards.”
- 1.3 Effective Date: June 03, 225
- 1.4 Purpose: The purpose of this policy is to establish and maintain financial controls and procedures to ensure compliance with sponsor requirements for subrecipient monitoring. By developing procedures for subrecipient administration, risk assessments and monitoring on federal awards in compliance with both 2 CFR 200 and all applicable requirements and standards of other sponsors, this policy shall provide guidance to ensure financial and programmatic responsibility for contractual recipient relationships is met by the University.

Section 2. Policy

- 2.1 Consistent with its developed procedures, the University shall perform the following compliance activities in accordance with The Uniform Guidance of Federal Awards, 2 CFR 200, in regard to subrecipients of its sponsored awards:
 - a. Monitor Subrecipient costs and activities to ensure that expenditures charged are allowable, allocable, reasonable, and are reflected in the budgets as well as in the scope of work.
 - b. Ensure that the performance goals set forth in the scope of work are being met in a timely manner.
 - c. Ensure that cost-share commitments made by Subrecipients are documented and adhere to all relevant regulations, requirements, and guidelines.

- d. Conduct a Subrecipient Risk Assessment Questionnaire (RAQ) for each proposed Subrecipient prior to initiating an Agreement in order to determine if a Subrecipient requires closer scrutiny.
- e. Ensure that Subrecipients expending \$750,000 or more in federal awards during Subrecipient's fiscal year have met the single audit requirements for that fiscal year.
- f. Issue management decisions on audit findings within six months after receipt of the Subrecipient's audit report and ensures that the Subrecipient takes appropriate and timely corrective action. Single Audit Reports are available on the Federal Audit Clearinghouse website at *fac.gov*.
- g. Upon review, consider whether Subrecipient audits necessitate adjustment of Concord University's records, such as budget modifications, or re-allocation of cost-shared resources.

Section 3. Definitions

Subrecipient – a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. The determination of whether an individual or entity is a subrecipient or contractor/vendor is made during the proposal development phase per 2 CFR 200.331.

Section 4. Responsibility for Implementation

The Office of Sponsored Programs shall have primary responsibility for implementation and review of the developed procedures along with monitoring and updating this policy in accordance with federal award requirements.

Section 5. Amendments

This Policy may be amended to change or update any and all West Virginia Code citations, names, titles, links to information, grammar, and spelling without going through the rulemaking process.

Federal and State laws, rules and regulations change. The Board may modify any portion of this policy to conform with the University's practices with such changes. Subject to the University's rulemaking policy, the University will change this policy to conform to the most current laws, rules, and regulations within a reasonable time of discovering the change.

Approval:

Intent to Plan approved by Board of Governors: October 17, 2024

Policy approved by the Board of Governors: June 03, 2025