Tufts University takes a risk-based approach to subrecipient monitoring, focusing monitoring efforts more frequently on those subrecipients who are deemed to pose a greater risk for potential non-compliance.

**Principal Investigators (PIs) and Local Research Administrators (LRAs)** should use the following subrecipient monitoring procedures when appropriate:

- PIs should communicate regularly with subrecipient PIs and review progress/programmatic reports or other specified deliverables on a timely basis to ensure the subaward funds are being used for authorized purposes and that performance goals are being achieved. Any issues should be investigated, documented, and resolved by the PI.

- Local Research Administrators should monitor receipt of progress/programmatic reports or other deliverables for timeliness.

- PIs and/or Local Research Administrators should perform an expense to budget comparison for cost-reimbursement subawards. The subrecipient's invoices are generally required to show both current period and cumulative expenses.

- PIs and/or Local Research Administrators are responsible for reviewing and documenting the review of financial reports and invoices received from the subrecipient to ensure that they are in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. The [Subrecipient Invoice Checklist](#) should be used as a guide for reviewing subrecipient invoices.

- PIs and/or Local Research Administrators are responsible for verifying that the subrecipient is adequately meeting any cost sharing commitments made under the terms of the subaward and that the subrecipient's indirect costs as charged are in compliance with the indirect cost rate specified in the subaward.

- Local Research Administrators should request that the subrecipient provide clarification of invoiced charges that appear unusual, excessive, or otherwise questionable. Local Research Administrators may request detailed justification to verify the costs are allowable.

- Subrecipients not subject to the Audit Requirements in the Uniform Guidance (non-federal entities that expend less than $750,000 in Federal awards during their fiscal year) may require additional monitoring to ensure compliance. For subrecipients identified as requiring closer scrutiny, PIs and Local Research Administrators should work with ORA and SPA to establish additional channels of communication and monitoring method. Subrecipient monitoring plans should be developed as appropriate. Examples of additional monitoring steps include the following:
  - Imposing restriction on budget categories, rebudgeting and carry forward of funds
  - Requiring more detailed financial reports
  - Requesting Payroll records
  - Reimbursement based upon receipt of detailed invoices with supporting back up documentation
  - Conducting site visits to review administrative operations, observe programmatic operations and project performance

- PIs should communicate with ORA and SPA regarding any change in expectations of performance of work, payment terms, change in key personnel, reporting requirements, budgeting, deliverables, etc. If work stops or a change in the scope of work results, ORA and SPA should be notified and appropriate agreement changes implemented.
Office of Research Administration (ORA) should use the following subrecipient monitoring procedures contacting PIs or Local Research Administrators, when appropriate:

- Prior to issuing a subaward, a risk assessment of the subrecipient will be performed to determine what measures (e.g. additional monitoring procedures, special terms and conditions) need to be taken to establish appropriate monitoring procedures.
- Verify that the subrecipient and the Principal Investigator (PI) of the subrecipient have not been debarred or suspended from receiving federal funds.
- For subrecipients deemed to require closer monitoring, Tufts may impose additional award conditions as needed. The award conditions may include the following:
  - Not allowing advance payments
  - Withholding authority to proceed to the next phase until evidence of acceptable performance within a given period of performance is received
  - Requiring additional, more detailed financial reports
  - Requiring additional project monitoring
  - Requiring attendance at technical or management assistance training
  - Establishing additional prior approvals.

Sponsored Programs Accounting (SPA) should use the following subrecipient monitoring procedures contacting PIs or Local Research Administrators, when appropriate:

- SPA is responsible for reviewing and signing invoices received from the subrecipient to ensure that they are in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. The Subrecipient Invoice Checklist should be used as a guide for reviewing invoices.
- SPA will verify that subrecipients if applicable, are audited as required by the Audit Requirements in the Uniform Guidance and will review the subrecipients' audit reports to assess audit findings, if any.
- SPA will issue a management decision for audit findings that relate to awards Tufts makes to subrecipients and must do so within six months of acceptance of the audit report by the FAC.
- SPA is responsible following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies provided to the subrecipient directly related to Tufts prime awards detected through audits, on-site reviews, and other means.
- For subrecipients not subject to Audit Requirements of the Uniform Guidance, audited financial statements and/or completion of a financial controls questionnaire will be requested.
- ORA and SPA are responsible for developing and maintaining subrecipient monitoring tools for the use of the Tufts University Research community.
- ORA and SPA will provide training and guidance in interpreting regulations and subrecipient award terms and conditions.