

## **BRYN MAWR COLLEGE: SUBRECIPIENT MONITORING POLICY**

Bryn Mawr College (College) is responsible for ensuring that all sub-award agreements it issues comply with federal regulations. In so doing, the appropriate College faculty and staff must monitor the use of funds received and confirm their use in accordance with applicable laws, regulations, and the terms of the award. Prior to a sub-award agreement being issued by the College, a vendor and terrorist check, as well as a risk assessment of the sub-recipient must be done based on the Bryn Mawr College checklist. If neither are problematic, then a sub-award can be issued.

Any sub-award issued by the College on a federal grant must include all flow-down requirements necessary to ensure appropriate use of federal funds as well as flow-down requirements for sub-recipient to meet the College's policy. It must also include a statement regarding sub-recipient permission to access its records and financial statements through the period of performance either via copies of sub-recipient's audits or site visits made by College employees.

Once the sub-award has been issued, the (Principal Investigator) PI is responsible for tracking and monitoring technical progress of the sub-recipient to ensure the efforts outlined in the sub-agreement scope of work are being met and reimbursements are being made in relation to technical progress. Technical reports can be requested as needed by the PI and should supplement informal communications. If there are specific deliverables or reporting requirements, the PI and Office of Sponsored Research (OSR) staff should include these in the sub-agreement. In some instances, a member of the Office of Sponsored Research (OSR) will make site visits to sub-recipient's place of business. Technical reports can be requested as needed by the PI and should supplement informal communications. If there are specific deliverables or reporting requirements, the PI and Office of Sponsored Research (OSR) staff should include these in the sub-agreement.

The PI is responsible for verifying all sub-recipient's invoices prior to submission to the OSR for payment processing and should not approve invoices if the appropriate technical progress has not been made. Once a year, the Senior Staff Accountant for the College will make a site visit to sub-recipient's place of business and review the appropriate financial processes for compliance with federal requirements. In addition, sub-recipients will be required to provide A-133 compliant certification for each year that the sub-award is active. Special attention should be given to purchases in excess of \$3,000 and documents should be provided to show that the sub-recipient was in compliance with the price or rate quotation requirements as cited in Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200.317-326). Should instances of non-compliance be evident, either in programmatic expectations or financial activities, and negotiations to correct the issues prove unsuccessful, the College will suspend or terminate the sub-award.

All subrecipient invoices should include:

Project Name  
BMC Project Number  
Approved Budget lines  
Current Period Expenditures by line item  
Total Expenditures to Date  
Balance due  
Remaining Balance

## Fiscal Agent Certification

Both the OSR and the PI perform a review of all subrecipient invoices prior to approval and payment. The process for invoice submission and approval is described below:

1. OSR reviews the invoice to verify expenses were incurred during the period of performance of the subagreement, there is an available balance to cover the invoice amount, and the correct encumbrance number is being used on the invoice.
2. OSR will confirm with the PI that invoice should be paid and appropriate work has been done by subrecipient. If the required work has not been done, PI will contact subrecipient and request work be completed. In that event, the invoice will not be paid until the PI approves it for payment.
3. Subrecipient invoices are submitted by the OSR to the BMC Accounts Payable (AP) department.
4. Once an invoice is approved by PI and OSR, AP will process it for payment.

## **Annual Subrecipient Monitoring and Record Retention Certification**

OSR will send an annual certification letter to all subrecipients receiving federal funding during the prior fiscal year. See below for the language included in the letter: 2

RE: SUBCONTRACTOR'S COMPLIANCE WITH A-133

The Federal Office of Management and Budget Circular A-133 "Audit of States, Local Governments, and Non-Profit Organizations", dated June 30, 1997, revised June 27, 2003, requires that recipients of federal awards who are subject to the provisions of OMB Circular A-133, ensure that sub-recipients who expend \$300,000 (500,000 for fiscal year ending after December 31, 2003) or more annually in Federal awards must comply with audit requirements of OMB circular A-133. For Bryn Mawr College to satisfy its own A-133 requirements and its auditors, we need assurance from you, as a sub-recipient, that you are in compliance with these requirements. Therefore, please check the appropriate lines and provide any required documents.

1. \_\_\_\_\_ The most recent A-133 audit that has been completed was for Fiscal Year \_\_\_\_\_.

A. \_\_\_\_\_ No exceptions were noted.

B. \_\_\_\_\_ Exceptions were noted. Enclosed is a copy of the audit report, our response, and plan for corrective action.

2. \_\_\_\_\_ We are not subject to the requirements of A-133 because we are:

\_\_\_\_\_ A for-profit organization

\_\_\_\_\_ A non-U. S. based entity

\_\_\_\_\_ Other (explain) \_\_\_\_\_

3. \_\_\_\_\_ Audits have been conducted by the following Federal or State Government Agencies:

\_\_\_\_\_  
Upon completion of any on-going A-133 audits, the sub-recipient will notify Bryn Mawr College of the results and provide a copy of any noted exceptions

Subcontractor \_\_\_\_\_

Signature of Institutional Official \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Please return this completed document and other documents as necessary to the address above.**