

Pass-through Entity's Responsibilities Checklist

Section	Uniform Requirements – 2 CFR Part 200	Completed (Y/N)
Subrecipient and Contractor Determination		
200.330	A determination has been made as to whether the entity receiving federal funds is a subrecipient or a contractor based on the definitions outlined in the Uniform Requirements.	
200.331 (a)	The subrecipient has been informed of the subaward and their requirements to comply with the provisions outlined in the Uniform Requirements.	
Required Subaward Identification Information		
200.331 (a)(1)	Subrecipient name (must match registered name in DUNS)	
	Subrecipient's DUNS number	
	Federal Award Identification Number (FAIN)	
	Federal Award Date	
	Subaward period of performance start and end date	
	Amount of federal funds obligated by this action	
	Total amount of federal funds obligated to the subrecipient	
	Total amount of federal award	
	Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)	
	Name of federal awarding agency, pass-through entity, and contact information for awarding official	
	CFDA number and name	
	Whether or not the award is R&D	
	Indirect cost rate for the federal award	
Requirements for Pass-through Entities		
200.331 (a)(2)	The subaward includes all requirements imposed by the pass-through entity to ensure the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.	
200.331 (a)(3)	Any additional requirements imposed by the pass-through entity in order to meet its responsibilities with the Federal awarding agency to include identifying any required financial and performance reports.	
200.331 (a)(4)	A current approved indirect cost rate between the subrecipient and the federal government. If no rate exist, either a rate negotiated between the pass-through entity and the subrecipient or a de minimis rate of 10%.	
200.331 (a)(5)	The subaward includes a requirement that the subrecipient allows the pass-through entity and auditor's access to their records and financial statements.	
200.331 (a)(6)	The subaward includes the appropriate terms and conditions regarding the closeout of the award.	
200.331 (b)	Assess the subrecipient's risk of non-compliance with federal statutes, regulations, and terms and conditions of the subaward (<i>see Subrecipient Monitoring Risk Factors Checklist</i>).	
200.331 (c)	Consider imposing specific subaward conditions on a subrecipient, if appropriate as described in § 200.207 (<i>Specific Conditions</i>).	
Subrecipient Monitoring Requirements		
200.331 (d)	Activities of the subrecipient are monitored as necessary to ensure the subaward is used for authorized purposes; is in compliance with Federal statutes, regulations and the terms and conditions of the subaward and performance goals are met.	

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200.331 (d)(1) (2)&(3)	Monitoring of subrecipients must include: <ul style="list-style-type: none"> • Reviewing financial and programmatic reports, • Follow-up process to ensure subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other methods, and • Issue a management decision for all audit findings pertaining to the award. 	
Subrecipient Monitoring Tools		
200.331 (e)	Based on the results of the risk assessment performed, consider other monitoring tools to ensure proper accountability and compliance with program requirements.	
200.331 (e)(1)	Provide subrecipients with training and technical assistance on program-related matters.	
200.331 (e)(2)	Perform on-site reviews of the subrecipient’s program operations.	
200.331 (e)(3)	Arrange for agreed upon procedures engagement as described in § 200.425 (<i>Audit Services</i>).	
Additional Monitoring Requirements		
200.331 (f)	Verify that every subrecipient is audited as required by Subpart F when it is expected that Federal funds expended during the fiscal year either equaled or exceeded the \$750,000 threshold set forth in § 200.501 (<i>Audit Requirements</i>).	
200.331 (g)	Make necessary adjustments to the pass-through entity’s records based on the results of a subrecipient’s audit, on-site review, or other monitoring efforts.	
200.331 (h)	Consider taking enforcement action against non-compliance subrecipients as described in § 200.338 (<i>Remedies for Non-compliance</i>).	