

Subrecipient Monitoring Matrix

The Subrecipient monitoring plans are suggested strategies for departments to implement based on a subrecipient's perceived riskiness. The Risk Assessment Questionnaire is used in tandem to help mitigate the potential risk of contracting with an organization. If the risk assessment reveals a high potential for financial risk, a proposed risk mitigation strategy will be developed where the frequency and monitoring strategies are based upon the specific organization and the nature of the scope of work to be completed by the subrecipient.



- Review audit reports through the FDP site and Federal Clearinghouse
- Review invoices to ensure:
 - Timeliness, completeness, and accuracy
 - Science is in line with spending
 - PI approval states "okay to pay"
 - Work is performed within the period of performance
 - Compliance with special terms (if applicable)



Review all steps in the "Lower Risk" category in addition to the following:

- If findings exist in the subrecipient's audit report, determine how material they are and the risk(s) involved (operational, financial or compliance risks)
- Request and monitor invoices more frequently (monthly vs. quarterly)
- Request and review financial reports more frequently (if possible)



Review all steps in the "Lower Risk" and "Medium Risk" categories in addition to the following:

- Exercise your right to audit or consider performing a site visit or desk review
- Request supporting detail for all financial invoices and expenses
- Request regular contact and communication with the PI
- Document conversations and retain pertinent emails
- Withhold payments if necessary