

Subrecipient Monitoring Overview for RQA Staff

The Subrecipient Monitoring website outlines the roles and responsibilities along with definitions, tools, materials and procedural documentation. The website can be found at: [Subrecipient Monitoring - Sponsored Program Services - Purdue University](#)

There are four primary areas associated with Subrecipient Monitoring:

1. Annual Federal Awards Audit (*Admin and Technical*) – Refer to Timeline and Creation of Schedule of Federal Expenditures, Data Collection and Subrecipient Monitoring under Subrecipient Monitoring link on SPS homepage.
2. Subrecipient Risk Analysis (*Pre-Award, Post Award Subaward Team, RQA and Admin & Technical*)
 - a. The process starts with Pre-Award determining if Subrecipient vs. Contractor Classification and collecting documentation if a Subrecipient.
 - b. Post Award prepares the [Risk Analysis Form](#) to determine whether the entity is low or high risk and processes the form.
 - c. RQA is notified if the Subrecipient Audit Risk Summary is not in PERA. RQA will then review the Federal Audit and the Subrecipient Risk Summary and upload the Audit Summary to PERA and notify Post Award of the completion.
 - d. The Post Award Subaward Officer assesses the language needed to mitigate any risk identified in the risk assessment along with incorporating appropriate terms and conditions from the Sponsor Award document. Some standard mitigation language based upon identified types of risk has been created.
3. [Subcontract Invoice Process](#) (*Post Award*) – Post Award staff do the initial review of the invoice to ensure that sponsor terms and conditions are being followed and/or any mitigated risk requirements are being met. The invoice is then routed through Fiori workflow to the PI for approval that work is being performed per the agreement.
 - a. Post Award staff are responsible to elevate situations to the Risk Assessment Committee when a Subrecipient fails to meet financial or technical conditions of the Subagreement.
4. Subrecipient Audit Review (*RQA*) – RQA will review Subrecipient audits that are in the Federal Clearinghouse or forwarded to Purdue University. If a Subrecipient does not have an audit, the information is used during the Risk Analysis. RQA will complete the Subrecipient Audit Risk Summary document and upload it to PERA.

RQA review of Subrecipient audits:

1. Admin and Technical staff will provide a recent list of Subrecipients and the information is available in K:\RQA\Subrecipient Monitoring\Subrecipient Monitoring RQA\List of Subrecipients for Audit Review and sorted by FY.

2. According [2 CFR 200.331.f](#): RQA will verify that every Subrecipient is audited as required by Subpart F – Audit Requirements when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in [2 CFR 200.501](#) Audit requirements.
3. Information from the review of Subrecipients audits (or lack of audit) has been previously recorded in the Subrecipient portal (initially in Excel and then transitioned to SharePoint). Beginning in 2020, the form the information was recorded on was stored in Perceptive Content. Beginning October 2024, the form is stored in PERA.
4. Instructions for checking to see if a Subrecipient is in the Federal Clearinghouse are included in a separate document (K:\RQA\Subrecipient Monitoring\Subrecipient Monitoring RQA\Checking to see if a Subrecipient is in the Federal Clearinghouse).