NOTE: Using the guidance provided in the Subrecipient Risk Assessment Criteria chart, determine which monitoring plan to follow for each subrecipient.

**Lower Risk**

- Review Uniform Guidance single audit reports through the FDP site and Federal Clearinghouse.
- If findings exist in the subrecipient’s single audit report, determine how material they are, the risk(s) involved (operational, financial or compliance risks) and if corrective actions were taken.
- 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)

**Higher Risk**

Review *all steps in the “Lower 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
- Request and monitor invoices more frequently (monthly vs. quarterly)
- Request and review financial reports more frequently (if possible)