



Subrecipient Monitoring Plans

How to use: The monitoring plans give suggested examples of subrecipient monitoring plans for departments to implement based on a subrecipient's perceived riskiness. The Risk Assessment Matrix is used in tandem to help determine the potential riskiness of an organization. If the risk assessment reveals a high potential for financial risk, the department should develop a proposed risk mitigation strategy 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.



University of Tennessee Subrecipient Monitoring Plans

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



- 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)



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)