



Policy

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Title	Subrecipient Monitoring
Policy No.	MURC-012
Effective Date	July 1, 2018
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POLICY STATEMENT:

The Marshall University Research Corporation (here after 'MURC') is responsible for monitoring the activities of its subrecipients to ensure that awarded funds are used for authorized purposes and that performance goals are achieved. MURC is committed to complying with all sponsor administrative requirements and conditions established for the responsible management of extramural funding provided in support of research, training, and related activities.

PURPOSE:

The purpose of these procedures is to provide general guidance in fulfilling MURC's obligations related to the management of sub-recipient agreements. These procedures apply to sub-awards and sub-recipients, as defined below. These procedures do not address the issuance or management of procurement contracts by MURC.

DEFINITIONS:

Pass-through entity – Non-federal entity that provides a federal award to a subrecipient to carry out a federal program; sometimes referred to as the "prime" organization.

Sponsored award – Funding arrangement in which the MURC is providing a return benefit to, or agrees to provide a defined deliverable or complete a set of activities for, the sponsor in exchange for the funds, regardless of whether the funding instrument is designated a contract, cooperative agreement, grant, consortium agreement, or otherwise.

Subaward – Enforceable agreement, issued under a prime sponsored project, between a pass-through entity and a subrecipient for the performance of a substantive portion of the program; these terms do NOT apply to the procurement of goods or services from a contractor (vendor).

Subrecipient (subcontractor or subawardee) – Organization eligible to receive a financial award. A subrecipient's performance is measured against whether the objectives of the sponsored program are met; subrecipients have responsibility for programmatic decision-making and for adherence to applicable program compliance responsibilities. Subrecipients are responsible for performing a substantive portion of the program, as opposed to providing goods and services.

SUBRECIPIENT REVIEW AND PROCESSING:

MURC will do the following as part of the subrecipient review process:

- Ensure that the subrecipient selection process is followed via MURC subrecipient checklist form. If the subrecipient has not been sponsor or peer-reviewed, this will ensure that the appropriate procurement channels have been followed for selection.
- Confirm that potential or current sub-recipient organizations, and those directing work for them under a proposed sub-award, are not debarred or prohibited from doing business with the State of West Virginia or the U.S. Government. This is verified in Sams.gov.
- Complete Risk Assessment Questionnaire for subrecipients to determine what monitoring level is appropriate.
- Obtain and verify F&A and fringe benefit rates for potential sub-recipients
- Verify that sub-recipient proposal and award budget information is correct and comprised of allowable costs
- Ensure subrecipient meets eligibility requirements
- Confirm that the sub-recipient's proposal has the approval of the MURC PI and appropriate department, school, or center officials
- Ensure that sub-recipient agreements proposed under Federal assistance awards include the Federal agency and the Catalog of Federal Domestic Assistance (CFDA) number as required by OMB Uniform Guidance and the Federal Funding Accountability and Transparency Act of 2006 (FFATA);
- Ensure that sub-recipient agreements on Federal awards include the Data Universal Numbering System (DUNS) identifier for all sub-recipients as required by the FFATA;
- Ensure that all Federal sub-awards include a clause requiring that sub-recipient's invoices state that costs are in compliance with OMB Uniform Guidance and/or the sponsor's requirements. Similar compliance statements will be required for non-Federal sub-awards;
- Ensure that sub-recipient agreements include appropriate conflict of interest language and, for sub-awards governed by Federal rules, state whether financial conflict of interest requirements of the sub-recipient or sponsor apply; and
- Ensure the inclusion of appropriate terms and conditions concerning closeout of the sub-award.

The above list is not exhaustive of all compliance requirements. In addition to the general compliance elements noted above, there may be additional sponsor or program requirements that necessitate the collection and documentation of assurances such as animal care & use, human subject protections, biohazards, etc. during the life of a project.

SUBRECIPIENT MONITORING:

GENERAL MONITORING REQUIREMENTS -LEVEL 1

The risk assessment form (**See Appendix 1**), will be completed internally by the appropriate Pre-Award Officer for every subaward agreement. The results of the risk assessment form will determine whether the sub-recipient falls into the General Monitoring-Level 1 Category or the Elevated Monitoring-Level 2 category.

“General Monitoring-Level 1” Classification:

- Entity has complied with the terms and conditions of prior grant awards
- No known financial management problems or financial instability
- High quality programmatic performance
- No or very insignificant audit or other monitoring findings
- Timely and accurate financial and performance reports
- Program likely does not have complex compliance requirements
- Entity has received some sort of monitoring (single audit, on site review, etc...)

General Monitoring-Level 1 requires the following:

- **Invoice PI Certification form (See Appendix 2)** Accompanies all invoices when sent to MURC for processing and payment. Completed by the PI, this form certifies that invoice charges are in line with the project and the PI is satisfied with the performance of the sub-recipient.
- **Annual Audit Certification Form (See Appendix 3).** This form is sent to all sub-recipients on an annual basis by the Contract and Subaward Compliance Officer.
- **Continuing Assessment Tool (See Appendix 4).** Completed by the Contract and Subaward Compliance Officer on an annual basis to help determine if any issues have come up that MURC as the prime institution need to be aware of.

ELEVATED MONITORING-LEVEL 2

One or more of the following attributes may be present to be considered **elevated risk** and fall into the “Elevated Monitoring-Level 2” Classification:

- History of unsatisfactory performance or failure to adhere to prior grant terms and conditions
- Finance management problems and/or instability
- Program has highly complex compliance requirements
- Significant findings or questioned costs from prior audit
- Untimely, inadequate, inaccurate reports
- Recurring/unresolved issues
- Lack of contact with entity or any prior monitoring
- Large award amount
- The work is to be performed outside of the United States

Elevated Monitoring-Level 2 requires the following:

In addition to the monitoring requirements set forth in “General Monitoring-Level 1”, “Elevated Monitoring-Level 2” will be tailored to the circumstance(s) that dictated the need for additional monitoring.

Level 2 sub-recipients may be required to provide additional information to enable MURC to document sub-recipient internal controls and management procedures and to otherwise verify compliance with sponsor requirements.

Examples include, but are not limited to:

- Requiring source documentation for every sub recipient invoice.
- Completion of the High Risk Sub-recipient Invoice Checklist (**See Appendix 5**) with each invoice by the Contract and Subaward Compliance Officer
- Quarterly conference call/meeting with MURC compliance staff, sub-recipient PI and prime award PI to assess performance goals and progress
- Desk Audit performed by MURC compliance staff

Non-Compliance

If it is determined that a sub-recipient is non-compliant and cannot be remedied by imposing specific conditions, corrective action taken might include:

- Temporarily withhold payments until the sub-recipient takes corrective action
- Disallow costs for all or part of the activity associated with the non-compliance of the sub-recipient
- Suspend or terminate the award in part or in its entirety
- Withhold further funds (new awards or continuation funding) for the project or program
- Pursue other legally available remedies

PROCESSING OF SUBRECIPIENT INVOICES

- Invoice received from sub-recipient; sent to either Principal Investigator (PI) or Administrative Contact (AC).
- If this is an “Elevated Risk-Level 2” Subawardee, an elevated risk invoice checklist will be completed along with the PI certification form
- PI/AC reviews invoice for accuracy and reasonableness based on approved sub-award budget and identifies correct purchase order for payment
- If acceptable, PI approves, certifies, and returns to AC for further processing. if unacceptable, PI and AC address discrepancies with sub-recipient; notifying MURC when there is a compliance concern.
- Once PI deems the invoice appropriate for payment, PI completes the PI Certification Form and submits both the invoice and certification to MURC Accounts Payable for processing.
- MURC Accounts Payable receives all required documents, reviews invoice for active and correct PO and processes for payment.
- Payments made to sub recipients are on a cost reimbursement basis.

CLOSE OUT OF SUBAWARD

MURC will close-out the sub-award when it determines that all applicable administrative actions, including sub-award financial accounting, and all required substantive programmatic work set forth in the sub-award has been completed by the sub-recipient.

- MURC will confirm with the PI that all sub-award work was conducted as stated in the sub-award scope-of-work and that all required sub-recipient technical reports have been received and accepted by the PI/PD prior to formal close-out.
- All financial close-out actions will be conducted by MURC consistent with MURC policies and procedures.

ROLES AND RESPONSIBILITIES

PRINCIPAL INVESTIGATOR (PI):

- Obtain an approved proposal from proposed sub-recipients for incorporation into the proposal submitted to sponsors
- Review of sub-recipient technical performance reports
- Maintain communications with the sub-recipient PI and technical team sufficient to assess the quantity and quality of work being performed
- Receive, review and approve sub-recipient invoices (in coordination with administrative contact)
- Certify that invoiced amounts are consistent with the amount and type of work performed to date
- Work with sub-recipient to clarify any charges which appear to be unallowable, unallocable, unusual, or excessive (in accordance with Administrative Contact)
- Notify MURC of changes that need to be made to the scope-of-work, budget, or period of performance
- Notify MURC of sub-recipient's failure to provide timely technical reports, invoices, or other requested information
- Review of invoices and comparison of invoices to established sub-award budgets
- Provide payment approval via "*PI Payment and Performance Certification*" form, signed by the PI and included with each invoice
- Process sub-recipient invoices in accordance with the sub-recipient invoicing process.

SUBRECIPIENT:

- Perform the work set forth in the sub-award scope-of-work in accordance with the sub-award terms and conditions
- Notify PI and MURC of all issues and concerns related to sub-recipient's performance and compliance
- Comply with all requests for information or additional documentation related to the performance of the subaward
- Maintain a system of records related to the performance of project work in sufficient detail to permit MURC and sponsor to evaluate sub-recipient's technical and financial performance under the sub-award
- Complete annual Audit Certification form

MURC PRE AWARD:

- Initiate, negotiate, issue, amend, and execute sub-award agreements
 - Sub award agreement template includes specific award identification data elements such as total funding allocated, sub-recipient name, entity identifier, federal award number (if applicable), MURC sub award number, PI, invoicing instructions and reporting deadlines, and Terms and Conditions (including federal award requirements).
- Ensure each sub-recipient proposal has the approval of the MURC PI and appropriate school/center officials
- *Complete a risk assessment form for each/every sub-recipient agreement*
- Evaluate sub-recipients and those directly responsible for the performance of services under sub-recipient agreements to ensure that they are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any State or Federal department or agency
- Obtain and verify F&A and fringe benefit rates for sub-recipients
- Verify that proposal and award budget information is correct and comprised of allowable costs
- Verify that sub-recipient proposals and sub-award documents have the proper approvals by authorized officials at the sub-recipient's organization

MURC POST AWARD:

- Conduct annual sub-recipient monitoring as provided for in this policy (See General Monitoring-Level 1 and Elevated Monitoring-Level 2 requirements)
 - **Audit Certification Form (ACF)** - This form is sent to federal subrecipients for completion annually by the Contract and Seaward Compliance Officer. This form requires the subrecipient to certify single audit completion, if required, as per 2 CFR200 Subpart F. If a single audit is required, the form also requires the subrecipient to attach a copy of their audit report or provide a link to where it can be viewed in the federal clearinghouse and disclose any findings. The Contract and Subaward Compliance Officer will review this form and subsequent single audit (if applicable). If issues are identified that are relevant to the MURC subaward, the Contract and Subaward Compliance Officer will document via the CAT. **See appendix 3.**
 - **Continuing Assessment Tool (CAT)** –This internal monitoring form is completed by the Contract and Subaward Compliance Officer annually for each federal subaward. Completion of the CAT allows the Contract and Subaward Compliance Officer to carefully evaluate the subawardee's performance and if needed, determine subsequent actions taken.
This form serves as a periodic check of subrecipients to monitor activity and progress to date. Answers to form questions may or may not result in additional requirements or conditions for the subrecipient. Any concerns identified during this internal review will be documented on this form as well as a subsequent plan and timeline for resolution. If it is determined there are concerns with the subrecipient (e.g. non-compliance, monitoring concerns) the Subaward and Contract Compliance Officer will contact the subrecipient by email, outline the issue(s) and provide instructions to the subrecipient for resolution. **See Appendix 1- Monitoring Plan Guidelines.** The Contract and Subaward Compliance Officer will periodically check in with the subrecipient on these issues until resolution is completed. **See appendix 4.**

If completion of the CAT concludes that there are monitoring concerns (e.g. review of financial or performance reports) a subrecipient could potentially be moved from general monitoring to elevated monitoring. Further, if completion of the CAT finds a subrecipient that is currently under elevated monitoring status has shown non-compliance to elevated monitoring requirements, that subrecipient could be subject to the non-compliance conditions outlined in the Subaward Monitoring Guidelines. **See appendix 1-Monitoring Plan Guidelines**

Failure to comply will result in the appropriate corrective action as outlined in the "Non-Compliance" section of this policy. **See appendix 1-Monitoring Plan Guidelines**

- Assist PI in resolving financial questions related to invoices
- Advise the CFO & Associate Vice President for Finance and Compliance of all sub-award issues or deficiencies that present a compliance risk to MURC
- Review, approve and process sub-recipient invoices upon receipt and proper authorization from the PI

APPENDIX 1

RISK ASSESSMENT FORM

Purpose

2 CFR 200.331(b) requires that institutions, at a minimum, "evaluate each sub-recipient's risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate sub-recipient monitoring. . ." The risk assessment form is a tool for pass-through entities to determine the risk of sub-recipients. The purpose of this form is to assist in effectively monitoring risks associated with grants made with federal pass-through funds to sub-recipients.

Procedure

The risk assessment form will be completed internally by the appropriate Pre-Award Officer for every subaward agreement. The results of the risk assessment form will determine whether the sub-recipient falls into the General Monitoring-Level 1 Category or the Elevated Monitoring-Level 2 category. These assessment factors may be expanded as dictated by the nature of the work to be performed and the proposed sub-recipient's performance history and management capacity.

The following questions will be used by MURC to establish the appropriate monitoring level for each subaward. As part of MURC's analysis, the questions are weighted to address the significance of the monitoring issue.

Risk Assessment

See "Monitoring Plan Guidelines" outlined below.

Sub-recipient Information

Sub-recipient Name: _____

Address: _____

FAC EIN: _____

DUNS No: _____

Prime Sponsor: _____

Grant Program: _____

Award Amount: _____

CFDA No: _____

Award No: _____

Program Contact: _____

Email Address: _____

Phone No: _____

Financial Contact: _____

Email Address: _____

Phone No: _____

Internal Project Identifier(s)

Subaward Agreement Number _____

Fund Number _____

Assessment Results

Project Year: _____

Risk Level: ☐ Elevated

☐ Low

Risk Assessment Completed By

Date: _____

THRESHOLD QUESTIONS

If YES to questions 1, 2, or 3, consider alternatives to initiating agreement:

- | | | | | | |
|----|--|-----|--------------------------|----|--------------------------|
| 1. | Is the sub-recipient Institution presently debarred or suspended? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 2. | Is the sub-recipient Institution's PI presently debarred or suspended? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 3. | Does the sub-recipient show "delinquent federal debt" in SAM? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |

If NO to questions 4, 5, 6, or 7, consider alternatives to initiating agreement:

- | | | | | | |
|----|--|-----|--------------------------|----|--------------------------|
| 4. | If required by the sponsor, does the sub-recipient have a compliant conflict of interest policy? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 5. | Does the sub-recipient have an acceptable accounting system? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 6. | Does the sub-recipient have an acceptable procurement system? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 7. | If required, has the sub-recipient completed audit under Uniform Guidance for the most recent fiscal year? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |

INSTITUTIONAL and PROGRAM QUESTIONS

If YES to questions below, elevated monitoring is required

- | | | | | | |
|----|---|-----|--------------------------|----|--------------------------|
| 1. | Is the sub-recipient institution a foreign institution? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 2. | Is the percentage of the Prime Award being subcontracted over 50%?
(specific to this sub-recipient-not total) | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 3. | Does the work include human subjects, animal subjects, or embryonic stem cells where the sub-recipient is using prime recipient's IRB or IACUC? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 4. | Will all work be performed at the PTE's Institution? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 5. | Is the PTE's work dependent upon the sub-recipient where the continuation of funding is tied to sub-recipient performance? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 6. | Is the amount of outgoing funding over 500k? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 7. | Does the program have highly complex compliance requirements? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| 8. | Is there a history of unsatisfactory performance or failure to adhere to prior grant terms and conditions? | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |

If NO to questions below, elevated monitoring is required

9. Does the sub-recipient have a negotiated IDC rate agreement?

YES ☐ NO ☐

10. Are the results of the most recent single audit (or similar) satisfactory? No audit requires elevated monitoring (Please refer to clearinghouse)

YES ☐ NO ☐

11. Has there been a PTE-issued management decision on audit findings that may affect this award?

YES ☐ NO ☐

12. Is the sub-recipient institution mature (over four years)?

YES ☐ NO ☐

13. Does the sub-recipient institution have experience w/determining COI?(evidence of an acceptable COI policy)

YES ☐ NO ☐

OTHER CONSIDERATIONS

- Is there a potential or identified conflict of interest?
- Is cost-share required or included?
- Is participant support included in the sub-recipient's budget?
- Does the sub-recipient have adequate experience receiving same or similar federal awards?
- Have other risks been identified? If yes, explain below

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
YES	<input type="checkbox"/>	No	<input type="checkbox"/>

Risk Level	Monitoring Plan Guidelines
<p>Level 1 General Monitoring</p>	<p>General Monitoring-Level 1 One or more of the following attributes may be present to be considered <u>low risk</u> and fall into the “General Monitoring-Level 1” Classification:</p> <ul style="list-style-type: none"> • Entity has complied with the terms and conditions of prior grant awards • No known financial management problems or financial instability • High quality programmatic performance • No or very insignificant audit or other monitoring findings • Timely and accurate financial and performance reports • Program likely does not have complex compliance requirements • Entity has received some sort of monitoring (single audit, on site review, etc...) <p>General Monitoring-Level 1 requires the following:</p> <ul style="list-style-type: none"> • Invoice PI Certification form Accompanies all invoices when sent to MURC for processing and payment. Completed by the PI, this form certifies that invoice charges are in line with the project and the PI is satisfied with the performance of the sub-recipient. • Annual Audit Certification Form This form is sent to all sub-recipients on an annual basis by the Contract and Subaward Compliance Officer. • Continuing Assessment Tool Completed by the Contract and Subaward Compliance Officer on an annual basis to help determine if any issues have come up that we as the prime institution need to be aware of.
<p>Level 2 Elevated Risk Monitoring</p>	<p>One or more of the following attributes may be present to be considered <u>elevated risk</u> and fall into the “Elevated Monitoring-Level 2” Classification:</p> <ul style="list-style-type: none"> • History of unsatisfactory performance or failure to adhere to prior grant terms and conditions • Finance management problems and/or instability • Program has highly complex compliance requirements • Significant findings or questioned costs from prior audit • Untimely, inadequate, inaccurate reports • Recurring/unresolved issues • Lack of contact with entity or any prior monitoring • Large award amount • The work is to be performed outside of the United States <p>Elevated Monitoring-Level 2 requires the following: In addition to the monitoring requirements set forth in “General Monitoring-Level 1”, “Elevated Monitoring-Level 2” will be tailored to the circumstance(s) that dictated the need for additional monitoring.</p> <p>Level 2 sub-recipients may be required to provide additional information to enable MURC to document sub-recipient internal controls and management procedures and to otherwise verify compliance with sponsor requirements.</p> <p>Examples include, but are not limited to:</p> <ul style="list-style-type: none"> • Requiring source documentation for every sub recipient invoice. • Completion of the High Risk Sub-recipient Invoice Checklist with each invoice by the Contract and Subaward Compliance Officer • Quarterly conference call/meeting with MURC compliance staff, sub-recipient PI and prime award PI to assess performance goals and progress • Desk Audit performed by MURC compliance staff <p>Non-Compliance If it is determined that a sub-recipient is non-compliant and cannot be remedied by imposing specific conditions, corrective action taken might include:</p>

	<ul style="list-style-type: none"> • Temporarily withhold payments until the sub-recipient takes corrective action • Disallow costs for all or part of the activity associated with the non-compliance of the sub-recipient • Suspend or terminate the award in part or in its entirety • Withhold further funds (new awards or continuation funding) for the project or program • Pursue other legally available remedies
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After an evaluation of the above criteria, and upon identification of subawards requiring management oversight beyond Monitoring Level 1, appropriate actions will be taken to ensure compliance with subaward performance, financial terms and conditions, sponsor requirements, and applicable State law, Federal law, rules, and regulations.

In addition to routine monitoring procedures, MURC will work with MU/MURC PI/PDs and school/department administrators to establish channels of communication with sub-recipients where expanded oversight is necessary.



PI Payment and Performance Certification

Marshall University Research Corporation

Sub-recipient Name:

Invoice Number:

Sub-recipient PI:

Invoice Date:

PO Number:

Invoice Amount:

Invoice Period Covered:

- | Yes | No | |
|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | Are the expenses allowable per the sub-award and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub-recipient. |
| <input type="radio"/> | <input type="radio"/> | Are the invoiced expenses included in the sub-award budget? The sub-recipient should only invoice for approved expenses per the sub-award. |
| <input type="radio"/> | <input type="radio"/> | Is the invoice period clearly stated? |
| <input type="radio"/> | <input type="radio"/> | Are the expenses incurred within the period of performance? |
| <input type="radio"/> | <input type="radio"/> | Are the expenses in the agreement consistent with the programmatic plan or work completed to date? The expenses invoiced should agree with the work incurred. |
| <input type="radio"/> | <input type="radio"/> | Did an authorized official of the sub-recipient institution sign the sub-recipient invoice? |
| <input type="radio"/> | <input type="radio"/> | Are the cumulative expenses within the overall approved budget amount? Ensure that the sub-recipient is not invoicing for amounts over the approved budget. |
| <input type="radio"/> | <input type="radio"/> | Are the invoice expenses per budget category in agreement with the budgeted amount per line item category? |
| <input type="radio"/> | <input type="radio"/> | Do expenses appear to be based on actual expenses? Cost reimbursable sub-awards require invoicing based on actual expenses only. |
| <input type="radio"/> | <input type="radio"/> | Does the invoice total correctly? |
| <input type="radio"/> | <input type="radio"/> | Are the indirect costs calculated correctly based on the agreed upon rate? |
| <input type="radio"/> | <input type="radio"/> | Does the invoice contain a signed certification as to the appropriateness of the charges? Example: I certify that this request represents actual, allowable cost incurred during the invoice period and these costs are appropriate and in accordance with the executed agreement. |

I hereby authorize payment for the attached invoice and certify that I have received and reviewed all due reports and/or deliverables from the Sub-recipient that are the basis of this invoice. I am satisfied with the Sub-recipient's performance to date. To the best of my knowledge, the Sub-recipient's invoice reflects expenditures that are reasonable, allowable and allocable and are in compliance with the terms and conditions of the sub-award.

MURC PI Approval Signature:

Date:

Note: Most invoices do not include a large amount of detail. Ask for back-up documentation on specific budget line items if something does not appear correct. **If the answer to any of the questions above is "No", do not approve until all items are resolved.**



Marshall University Research Corporation,
One John Marshall Drive, Huntington, WV 25755

2 CFR SUBPART F AUDIT CERTIFICATION

Institution/Organization Name: _____

Marshall University Research Corporation (MURC) financial records indicate that your Institution/Organization was a Subrecipient of federal funds awarded to MURC during the University's fiscal year ending June 30, 2023. As indicated in the subcontract agreement and required by 2 CFR, Subpart F, MURC is required to ensure all Subrecipients expending federal funds comply with these requirements. Therefore, MURC is requesting that all Subrecipients complete this certification form and return to: **Kristen Webb at perry12@marshall.edu**

☐ **Our Single Audit for Fiscal Year 2023 is completed.** The audit presented no material weaknesses, no material instances of non-compliance, and no findings related to any subaward(s) from MURC. A copy of the audit report is enclosed or can be located at (link): _____

☐ **Our Single Audit for FY23 is completed; however, there are material weaknesses and material instances of noncompliance or findings related to MURC sub-award(s).** A complete copy of the audit report and corrective action plan is enclosed and/or can be located at (link): _____

☐ **Our Single Audit for FY23 is not completed;** however, we expect the audit to be completed by: _____
Once completed, we will provide written notification to MURC within 30 days. If any material findings are reported that are related to the subaward(s) from MURC, we will also forward a complete reporting package as described in CFR 200.501.

☐ **Our Institution/Organization is not subject to the provisions of 2 CFR, Subpart F because:**

- ☐ *It is a **For-Profit** entity.*
☐ *It expended less than \$750,000 total in Federal Awards in Fiscal Year 2023.*
☐ *It is a **non-US based foreign** entity.*
☐ *Other, please explain:* _____

And

☐ *We have provided our most recent audit report, financial statement, or independent auditor's management letter*

I certify that the information provided above is accurate and that all audit findings related to the funds provided by MURC have been disclosed.

Authorized Signature: _____

Date: _____

Printed Name: _____

Email Address: _____

Legal name of organization used for financial and audit reporting: _____

If you have any questions regarding this form, please contact Kristen Webb at perry12@marshall.edu

Continuing Assessment Tool

Subrecipient Institution			
Internal Project Identifier			
Previously elevated risk?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Mgmt. plan in place?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>

Answers indicating a higher risk level should be explained in the Notes.

General Considerations:

- 1 Is either the Subrecipient Institution or its PI presently debarred or suspended?
- 2 Does the Subrecipient show "delinquent federal debt" or other problems in SAM or other federal sources?
- 3 Are there concerns with respect to single audit?
- 4 Have any concerns been raised through monitoring, e.g. review of financial or performance reports?
- 5 Have other new concerns been identified?

Yes No N/A

☐ ☐ ☐
☐ ☐ ☐
☐ ☐ ☐
☐ ☐ ☐
☐ ☐ ☐

Project Specific Considerations:

- 6 If cost-share is included, is it being met/reported as specified?
- 7 If participant support is included, is it being invoiced correctly?

☐ ☐ ☐
☐ ☐ ☐

Monitoring Plan Considerations:

- 8 If additional requirements or specific subaward conditions were ever imposed, did the subrecipient comply?
- 9 Did the Subrecipient have required corrective action(s) that resulted from monitoring or audits?

☐ ☐ ☐
☐ ☐ ☐

Foreign & For-profit Subrecipient Considerations:

- 10 Has subrecipient's overhead or other rates changed materially?
- 11 Have any financial concerns been identified?

☐ ☐ ☐
☐ ☐ ☐

- 12 Change current level of monitoring?

☐ ☐ ☐

If yes, explain in Notes.

Notes:

Assessment Performed:

Initials	Date

Assessment Incomplete

HIGH-RISK SUBRECIPIENT INVOICE CHECKLIST

Subrecipient Name: _____ Purchase Order: _____

Subrecipient Risk: _____ Invoice Number: _____

COST REIMBURSABLE INVOICE:

Confirm cumulative expenditures do not exceed the total amount of the subaward

Confirm expenses are reasonable, allocable, and allowable with respect to the award terms

Confirm budget deviations are allowable and within the requirements of the subaward

Confirm, if applicable, cost share commitments are met

Confirm F&A costs have been calculated correctly

Confirm with the Principal Investigator that the subrecipient's work is progressing in a satisfactory manner compared to costs incurred

Review certification statements on subrecipient's invoice and confirm all are true

- Invoice billing period is 3 months or less
- Detailed Transaction Listing is attached to invoice
- Labor Detail is attached to invoice
- Exchange rate, if applicable, was calculated using the last day of the invoice billing period

Confirm supporting documentation expense totals equal amounts billed on invoice

Additional supporting documentation required for first invoice with compensation:

Signed salary letters with institutional base pay (time period of the invoice)

Payroll verification records

Approver Initials: _____

(Payment request approver has performed a review of all supporting documentation for the high-risk subrecipient)

If any information is missing, is incorrect, or if there is an unallowable expense included in the invoice:

- Place the payment request on hold or payment cancellation request
- Contact the subrecipient for additional supporting documentation or other necessary resolution
- Contact ORA Subrecipient Auditor with questions

FDP Cost Reimbursement Subaward

Run Template

Federal Awarding Agency:

Pass-Through Entity (PTE):

Subrecipient:

PTE PI:

Sub PI:

PTE Federal Award No:

Subaward No:

Project Title:

Subaward Budget Period:

Start: ? End: ?

Amount Funded This Action (USD): \$

Estimated Period of Performance:

Start: End:

Incrementally Estimated Total (USD): \$

Terms and Conditions

- PTE hereby awards a cost reimbursable subaward, (as determined by 2 CFR 200.331), to Subrecipient. The Statement of Work and budget for this Subaward are as shown in Attachment 5. In its performance of Subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.
- Subrecipient shall submit invoices not more often than monthly and not less frequently than quarterly for allowable costs incurred. Upon the receipt of proper invoices, the PTE agrees to process payments in accordance with this Subaward and 2 CFR 200.305. All invoices shall be submitted using Subrecipient's standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), breakdown by major cost category, Subaward number, and certification, as required in 2 CFR 200.415(a). Invoices that do not reference PTE Subaward number shall be returned to Subrecipient. Invoices and questions concerning invoice receipt or payments shall be directed to the party's Contact, shown in Attachment 3A.
- A final statement of cumulative costs incurred, including cost sharing, marked "FINAL" must be submitted to PTE's Contact, as shown in Attachment 3A, not later than after The final statement of costs shall constitute Subrecipient's final financial report.
- All payments shall be considered provisional and are subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against the Subrecipient.
- Matters concerning the technical performance of this Subaward shall be directed to the appropriate party's Principal Investigator as shown in Attachments 3A and 3B. Technical reports are required as shown in Attachment 4.
- Matters concerning the request or negotiation of any changes in the terms, conditions, or amounts cited in this Subaward, and any changes requiring prior approval, shall be directed to the PTE's Contact and the Subrecipient's Contact shown in Attachments 3A and 3B. Any such change made to this Subaward requires the written approval of each party's Authorized Official as shown in Attachments 3A and 3B.
- The PTE may issue non-substantive changes to the Budget Period(s) and Budget . Unilateral modification shall be considered valid 14 days after receipt unless otherwise indicated by Subrecipient when sent to Subrecipient's Contact, as shown in Attachment 3B.
- Each party shall be responsible for its negligent acts or omissions and the negligent acts or omissions of its employees, officers, or directors, to the extent allowed by law.
- Either party may terminate this Subaward with 30 days written notice. Notwithstanding, if the Awarding Agency terminates the Federal Award, PTE will terminate in accordance with Awarding Agency requirements. PTE notice shall be directed to the Contact, and Subrecipient notice shall be directed to the Contact as shown in Attachments 3A and 3B. PTE shall pay Subrecipient for termination costs as allowable under Uniform Guidance, 2 CFR 200, or 45 CFR Part 75 Appendix IX, as applicable
- By signing this Subaward, including the attachments hereto which are hereby incorporated by reference, Subrecipient certifies that it will perform the Statement of Work in accordance with the terms and conditions of this Subaward and the applicable terms of the Federal Award, including the appropriate Research Terms and Conditions ("RTCs") of the Federal Awarding Agency, as referenced in Attachment 2. The parties further agree that they intend this subaward to comply with all applicable laws, regulations, and requirements.

By an Authorized Official of the PTE:

By an Authorized Official of the Subrecipient:

Name: Date:
Title:

Name: Date:
Title:

Attachment 1
Certifications and Assurances

Subaward Number:

Certification Regarding Lobbying (2 CFR 200.450)

By signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief, that no Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement in accordance with 2 CFR 200.450.

If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," to the PTE.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Debarment, Suspension, and Other Responsibility Matters (2 CFR 200.214 and 2 CFR 180)

By signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief that neither the Subrecipient nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency, in accordance with 2 CFR 200.214 and 2 CFR 180.

Audit and Access to Records

Subrecipient certifies that it will provide PTE with notice of any adverse findings which impact this Subaward. Subrecipient certifies compliance with applicable provisions of 2 CFR 200.501-200.521. If Subrecipient is not required to have a Single Audit as defined by 200.501, Awarding Agency requirements, or the Single Audit Act, then Subrecipient will provide notice of the completion of any required audits and will provide access to such audits upon request. Subrecipient will provide access to records as required by parts 2 CFR 200.332 (a)(5), 200.337, and 200.338 as applicable.

Program for Enhancement of Contractor Employee Protections (41 U.S.C 4712)

Subrecipient is hereby notified that they are required to: inform their employees working on any federal award that they are subject to the whistleblower rights and remedies of the program; inform their employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a subcontractor or subgrantee.

The Subrecipient shall require that the language of the certifications above in this Attachment 1 be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

Use of Name

Neither party shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence and purpose of the relationship that is the subject of this Subaward for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment

Pursuant to 2 CFR 200.216, Subrecipient will not obligate or expend funds received under this Subaward to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services (as described in Public Law 115-232, section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

Attachment 2

Federal Award Terms and Conditions

Subaward Number

Required Data Elements

The data elements required by Uniform
Guidance are incorporated ☐ ?

This Subaward Is:

☒ Research & Development ☐ Subject to FFATA

Awarding Agency Institute (If Applicable)

Federal Award Issue Date FAIN Assistance Listing No.

Assistance Listing Program Title (ALPT)

Key Personnel Per NOA

☐ ?

General Terms and Conditions

By signing this Subaward, Subrecipient agrees to the following:

1. To abide by the conditions on activities and restrictions on expenditure of federal funds in appropriations acts that are applicable to this Subaward to the extent those restrictions are pertinent. This includes any recent legislation noted on the Federal Awarding Agency's website:
2. 2 CFR 200
3. The Federal Awarding Agency's grants policy guidance, including addenda in effect as of the beginning date of the period of performance or as amended found at:
4. Applicable Research Terms and Conditions, including any Federal Awarding Agency's Specific Requirements found at:
 except for the following :
 - a. No-cost extensions require the written approval of the PTE. Any requests for a no-cost extension shall be directed to the Contact shown in Attachment 3A, not less than 30 days prior to the desired effective date of the requested change.
 - b. Any payment mechanisms and financial reporting requirements described in the applicable Federal Awarding Agency Terms and Conditions and Agency-Specific Requirements are replaced with Terms and Conditions (1) through (4) of this Subaward; and
 - c. Any prior approvals are to be sought from the PTE and not the Federal Awarding Agency.
 - d. Title to equipment as defined in 2 CFR 200.1 that is purchased or fabricated with research funds or Subrecipient cost sharing funds, as direct costs of the project or program, shall vest in the Subrecipient subject to the conditions specified in 2 CFR 200.313.
 - e. Prior approval must be sought for a change in Subrecipient PI or change in Key Personnel (defined as listed on the NOA).
5. Treatment of program income:

Special Terms and Conditions:

Data Sharing and Access:

Subrecipient agrees to comply with the Federal Awarding Agency's data sharing and/or access requirements as reflected in the NOA or the Federal Awarding Agency's standard terms and conditions as referenced in General Terms and Conditions 1-4 above.

Data Rights:

Subrecipient grants to PTE the right to use data created in the performance of this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its PTE Federal Award.

Copyrights:

to PTE an irrevocable, royalty-free, non-transferable, non-exclusive right and license to use, reproduce, make derivative works, display, and perform publicly any copyrights or copyrighted material (including any computer software and its documentation and/or databases) first developed and delivered under this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its PTE Federal Award.

Subrecipient grants to PTE the right to use any written progress reports and deliverables created under this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its Federal Award.

Promoting Objectivity in Research (COI):

Subrecipient must designate herein which entity's Financial Conflicts of Interest policy (COI) will apply:

If applying its own COI policy, by execution of this Subaward, Subrecipient certifies that its policy complies with the requirements of the relevant Federal Awarding Agency as identified herein:

Subrecipient shall report any financial conflict of interest to PTE's Administrative Representative or COI contact, as designated on Attachment 3A. Any financial conflicts of interest identified shall, when applicable, subsequently be reported to Federal Awarding Agency. Such report shall be made before expenditure of funds authorized in this Subaward and within 45 days of any subsequently identified COI.

Work Involving Human or Vertebrate Animals (Select Applicable Options)

- ☐ No Human or Vertebrate Animals
- ☐ Human Subjects
- ☐ Human Subjects Exempt
- ☐ Vertebrate Animals

The PTE requires verification of IRB and/or IACUC approval be sent to the Administrative Contact as required above:

Subrecipient agrees that any non-exempt human and/or vertebrate animal research protocol conducted under this Subaward shall be reviewed and approved by the appropriate Institutional Review Board (IRB) and/or its Institutional Animal Care and Use Committee (IACUC), as applicable and that it will maintain current and duly approved research protocols for all periods of the Subaward involving human and/or vertebrate animal research. Subrecipient certifies that the appropriate IRB and/or IACUC are in full compliance with applicable state and federal laws and regulations. The Subrecipient certifies that any submitted IRB / IACUC approval represents a valid, approved protocol that is entirely consistent with the Project associated with this Subaward. In no event shall Subrecipient invoice or be reimbursed for any human or vertebrate animals related expenses incurred in a period where any applicable IRB / IACUC approval is not properly in place.

Human Subjects Data (Select One) Not Applicable

This section left intentionally blank

This section left intentionally blank

Additional Terms ?

Attachment 3A
Pass-Through Entity (PTE) Contacts

Subaward Number:

PTE Information

Entity Name:

Legal Address:

Website:

PTE Contacts

Central Email:

Principal Investigator Name:

Email:

Telephone Number:

Administrative Contact Name:

Email:

Telephone Number:

COI Contact email (if different to above):

Financial Contact Name:

Email:

Telephone Number:

Email invoices?

☒

Yes

☐

No

Invoice email (if different):

Authorized Official Name:

Email:

Telephone Number:

PI Address:

Administrative Address:

Invoice Address:

Attachment 3B

Subrecipient Contacts

Subaward Number:

Subrecipient Information for [FFATA](#) reporting

Entity's UEI Name:

EIN No.: Institution Type:

UEI: Currently registered in SAM.gov: ☐ Yes ☐ No

Parent UEI: Exempt from reporting executive compensation: ☐ Yes ☐ No (if no, complete 3Bpg2)

Place of Performance Address This section for U.S. Entities: Zip Code [Look-up](#)

Congressional District: Zip Code+4:

Subrecipient Contacts

Central Email:

Website:

Principal Investigator Name:

Email: Telephone Number:

Administrative Contact Name:

Email: Telephone Number:

Financial Contact Name:

Email: Telephone Number:

Invoice Email:

Authorized Official Name:

Email: Telephone Number:

Legal Address:

Administrative Address:

Payment Address:

Attachment 3B-2

Highest Compensated Officers

Subaward Number:

Subrecipient:

Institution Name:

PI Name:

Highest Compensated Officers

The names and total compensation of the five most highly compensated officers of the entity(ies) must be listed if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Internal Revenue Code of 1986.

Officer 1 Name:

Officer 1 Compensation:

Officer 2 Name:

Officer 2 Compensation:

Officer 3 Name:

Officer 3 Compensation:

Officer 4 Name:

Officer 4 Compensation:

Officer 5 Name:

Officer 5 Compensation:

Attachment 4
Reporting and Prior Approval Terms

Subaward Number:

Subrecipient agrees to submit the following reports (PTE contacts are identified in Attachment 3A):

Technical Reports:

- ☐ Monthly technical/progress reports will be submitted to the PTE's within days of the end of the month.
- ☐ Quarterly technical/progress reports will be submitted within 30 days after the end of each project quarter to the PTE's .
- ☐ Annual technical / progress reports will be submitted within days prior to the end of each budget period to the PTE's . Such report shall also include a detailed budget for the next Budget Period, updated other support for key personnel, certification of appropriate education in the conduct of human subject research of any new key personnel, and annual IRB or IACUC approval, if applicable.
- ☐ A Final technical/progress report will be submitted to the PTE's within days of the end of the Project Period or after termination of this award, whichever comes first.
- ☐ Technical/progress reports on the project as may be required by PTE's in order for the PTE to satisfy its reporting obligations to the Federal Awarding Agency.

Prior Approvals:

Carryover:

Other Reports:

- ☐ In accordance with 37 CFR 401.14, Subrecipient agrees to notify both the Federal Awarding Agency via iEdison and PTE's within 60 days after Subrecipient's inventor discloses invention(s) in writing to Subrecipient's personnel responsible for patent matters. The Subrecipient will submit a final invention report using Federal Awarding Agency specific forms to the PTE's within 60 days of the end of the Project Period to be included as part of the PTE's final invention report to the Federal Awarding Agency.

A negative report is required:

- ☐ Property Inventory Report (only when required by Federal Awarding Agency), specific requirements below.

Additional Technical and Reporting Requirements:

Attachment 5
Statement of Work, Cost Sharing, Indirects & Budget

Subaward Number:

Statement of Work

☐ Below ☐ Attached, pages

If award is FFATA eligible and SOW exceeds 4000 characters, include a *Subrecipient Federal Award Project Description*

Budget Information

Indirect Information	Indirect Cost Rate (IDC) Applied <div></div> %	Cost Sharing <div>?</div>	<div>No</div>
Rate Type: <div>Modified Total Direct Costs</div>		If Yes, include Amount: \$ <div></div>	

Budget Details ☐ Below ☐ Attached, pages

Budget Totals

Direct Costs	\$	<div></div>
Indirect Costs	\$	<div></div>
Total Costs	\$	<div></div>

All amounts are in United States Dollars

Attachment 6

Notice of Award (NOA) and any additional documents

☐

The following pages include the NOA and if applicable any additional documentation referenced throughout this Subaward.

☐

Not incorporating the NOA or any additional documentation to this Subaward.