

## Subaward Roles and Responsibilities Matrix

Responsibility:	Principal Investigator	Departmental Administrator	Sponsored Programs Administration	Sponsored Programs Accounting	Property Office
Determines at proposal stage whether a subrecipient or vendor relationship exists; ensures that adequate documentation regarding the selection process is on file.	X	X	X		
Develops a budget and scope of work for the proposal in consultation with the subrecipient.	X				
After prime award is executed, a statement is included in the fund notice that is distributed to the PI and Departmental Administrator. The statement includes general information on how to request any necessary subawards and a link to the SPAdministration website.				X	
Submits required subaward documents, including any special reporting/invoicing instructions, and authorizes SPAdministration to initiate the subaward process.	X	X			
Contacts department/PI if any additional information is necessary to complete the subaward (ex: Prime Sponsor Approval).			X		
Reviews lists of Excluded Parties and Specially Designated Nationals to verify subrecipient is not debarred, suspended, or otherwise restricted from receiving federal funds.			X		
Determines appropriate contractual vehicle (cost reimbursement, fixed price, FDP).			X		
Conducts and documents risk assessment in consultation with PI and SPAccounting as appropriate.			X		
Completes risk assessment matrix.			X		
Prepares appropriate contract based on the statement of work and sponsor's terms and conditions in the prime award.			X		
Collaborates with SPAccounting to craft appropriate contractual language to reduce MSU financial risk for subrecipients in a medium or high risk category.			X	X	
Negotiates, modifies, and executes subaward documents.			X		
Notifies PI about any special issues relating to the terms of the subaward.			X		
Notifies all necessary units on campus that a subaward agreement has been issued or modified, and distributes copies of the agreement via email. This copy will include the results of the risk assessment. The original is sent to SPAccounting.			X		
Uploads and maintains the subaward account information in Banner form FZMSPSC.			X	X	
Determines if Contractor Acquired Equipment and/or Government Furnished Equipment is applicable and updates Banner form FZMSPSC.			X		
Verifies subrecipients have obtained any required compliance approvals. (IRB, IACUC, etc.)			X		
Collects and maintains FFATA data.				X	
Reviews OMB Circular A-133 reports for subrecipients or obtains an annual certification from each subrecipient for compliance with the Circular.				X	
Follows up on instances of subrecipient noncompliance with annual audit certification requirements.				X	

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Monitors subrecipient technical progress/reports.	X				
If annual Property Report is required, subcontractor is notified and property report is requested in excel format and emailed to Property Office.				X	
Property Office includes the subcontractor property report in the MSU report to the sponsor.					X
Receives and reviews invoices prior to payment to ensure they are consistent with the line items of the budget, within the project period, and the cumulative amount of the invoice does not exceed the total amount of the subaward. After review, forwards the invoice to the Departmental Administrator for approval.				X	
If the subcontractor is federally funded and equipment is budgeted, an additional sheet will be required to detail equipment expenditures. Any variances from budgeted equipment will need to be explained and/or a budget revision approved by the Principle Investigator and/or sponsor.				X	
Reviews invoices and approves payment after ensuring that charges seem reasonable and progress to date on the project is satisfactory and within the statement of work.	X				
Conducts periodic review of invoice support based on risk assessment.	X	X		X	
Processes a direct pay voucher to pay approved invoices.		X			
Submits required subaward modification forms and authorizes SPAdministration to issue a modification to a subaward.	X	X			
Prior to issuing modifications, reviews risk assessment status to ensure any needed changes to risk level are appropriately reflected in the subcontract amendment.			X		
Issues and executes modifications to the subaward.			X		
Updated Banner form FZMSPSC for modification.			X		
Provides assistance in the event budgets/financial issues arise during the period of performance, works with subrecipient to resolve outstanding financial matters.				X	
Follows up with subrecipients regarding appropriate and timely corrective action on findings related to university's subawards.				X	
Subaward Closeout process to include completing Subcontract Closeout Checklist.	X			X	
A copy of the Subrecipient Monitoring Record is forwarded to SPAcct. for inclusion in the official subaward records.	X				
If the Subaward closeout form indicates a property report is provided, the report is reviewed and verified to budget and emailed to the Property Office. The Property Office will include the subcontract's property report in the property report submitted to the sponsor.				X	X
The Banner form FZMSPSC status is changed to Inactive after all invoices are paid.				X	
Subaward file is filed with Award file.				X	

# Subrecipient Risk Assessment

University XYZ Subaward No.: XXXXXX.XXXXXX.XX

Criteria	Lower Risk	Medium Risk	Higher Risk	Weight	Assessment Low=0 Med=1 High=2	Weighted Score
<b>Foreign vs. Domestic</b>	Domestic (US only)	Canada, US territories	All other international locations	4	0	0
<b>Facilities and Infrastructure</b>	Work occurs in adequate, established space at subrecipient's facility	Some work done at MSU facilities	Subrecipient's lab resources are inadequate, requiring that work occur on MSU campus	2	0	0
<b>Maturity of Subrecipient Organization</b>	Mature (e.g. more than 10 years)	Mature, but not research oriented	Start-up, no fiscal controls in place yet	3	0	0
<b>Organization Type</b>	University or Non-profit (Collegial Terms and Conditions (T&Cs))	University or Non-profit with more restrictive T&Cs (e.g. state regulations)	Industry organization	4	0	0
<b>Award Type</b>	Grant from federal or non-commercial source	Coop agreement or grant with special conditions	Contracts and contracts with subcontracts	4	0	0
<b>Amount/Percentage of Award Subcontracted</b>	Lower funding levels or percentage of total funds allocated to subrecipient (e.g. <\$100k)	Funding is a large part of smaller award	Funding level>\$500K or >49% of award	3	2	6
<b>Accounting/Procurement Systems</b>	Systems have been approved (existing audit report under the Single Audit Act (previously known as A-133 audit) is an indicator)	Systems less qualified to handle large amounts of federal money (Financial audit conducted but no audit report issued under the Single Audit Act)	No systems are in place, or systems are new	3	0	0
<b>Negotiated Indirect Cost Rate Agreement</b>	Has detailed negotiated rate agreement	Has simple rate agreement	Does not have negotiated rate agreement	2	0	0
<b>Audit Report</b>	Has annual audit issued under the Single Audit Act (previously known as an A-133 audit) issued with an unqualified (clean) opinion	Has annual third-party financial audit issued with an unqualified opinion	Has not had an annual financial audit or has had an annual financial audit that was not issued with an unqualified opinion.	2	0	0
<b>Prior experience with Mississippi State University</b>	Previous positive experience as MSU subrecipient	Previous experience as MSU subrecipient but may have some minor concerns	New subrecipient or previous negative experience	2	1	2
<b>ITAR/EAR</b>	No export controlled activity involved	Collaborative agreements with potential for ITAR control needed	Organization or project involves ITAR (e.g. satellites, biological warfare)	3	0	0
<b>Compliance (animal/human subjects, DNA, stem cells)</b>	No compliance issues involved, or exempt per IRB	A/S or H/S involved, but non-medical or non-invasive	Animal/human subject or other compliance issues involved, higher risk activities	2	1	2
<b>Scientific Relationship between MSU PI and Subrecipient PI</b>	Subrecipient PI is a familiar collaborator		No previous collaboration	1	0	0
<b>Difficulty of Scope of Work &amp; Deliverables</b>	Report only - easily met objectives	Possibility of change in scope or collaborative work scope due to the subrecipient's potential for not meeting deliverables	Tangible products, deliverables necessary in order to achieve project success	4	0	0
<b>Transparency / Frequency of Reporting</b>	Frequent reporting or easily assessed progress based on milestones or observable outcomes		No reporting until the end of the project, no measurable or observable milestones or outcomes	2	0	0
<b>Audit restrictions</b>	Auditors are able to perform testing on all awards	Auditors can perform testing only on part of portfolio, but other auditing or audit reports are provided	Subrecipient places restriction on auditors due to status as Federally Funded Research and Development Center	2	0	0
<b>Cost Sharing</b>	Subrecipient has made no commitment to share costs		Subrecipient has committed to fund project costs not paid by the MSU subaward	3	2	6
<b>Rate of Subrecipient Spending on Award(for Modifications to Existing Subawards)</b>	Pace of spending is consistent with budgeted amounts per year	Pace of spending slightly accelerated compared to budgeted amount per year	Spending far outpaces that which was contemplated in the submitted budget	2	0	0
<b>PBF 04/10/15</b>						<b>16</b>

Risk Level Assignment & Action	
Low 0 - 25	No action necessary.
Medium 25 - 50	As appropriate, require detailed invoicing for subrecipient, and/or seek guidance from PI, SPAdmin., SPAcct., Reg. Comp., Legal, OTM, Security Officer, on complex contract or compliance issues.
High 50 - 88	As appropriate, seek guidance from PI, SPAdmin., SPAcct., Reg. Comp., Legal, OTM, Security Officer, on complex contract or compliance issues and the additional monitoring that should be put in place such as more frequent/detailed financial and/or programmatic reporting, perform audit, site visit, or desk audit if warranted. Plan will include how and by whom the monitoring will be done.



# MISSISSIPPI STATE UNIVERSITY

## Subrecipient Monitoring Record

**How to use:** The Subrecipient Monitoring Record is used by departments to document subrecipient monitoring efforts and maintain an audit trail. This form should be completed by the MSU PI and submitted to Sponsored Programs Accounting at closeout.

### Mississippi State University

PI Name \_\_\_\_\_  
Subcontract # \_\_\_\_\_  
Period of Performance \_\_\_\_\_  
MSU Grant # G \_\_\_\_\_

### Subrecipient

Subrecipient Institution \_\_\_\_\_  
Subrecipient PI \_\_\_\_\_  
Subrecipient Contact \_\_\_\_\_  
Project Invoicing Frequency: \_\_ Monthly \_\_ Quarterly

Name and position of the person responsible for overseeing this record \_\_\_\_\_

### Scheduled Reporting Dates (based on the terms of the grant award)

DATE	COMMENTS	ACTUAL DATE*

\*dates entered as each report is submitted

### Informal Progress Reports Completed (these should generally take place at least quarterly)

DATE	METHOD	COMMENTS

### Other Communications

DATE	METHOD	COMMENTS



# MISSISSIPPI STATE UNIVERSITY

## Subrecipient Invoice Monitoring Guide

### Financial Questions:

1. Are the expenses allowable per the subaward and the prime award? Remember the prime award requirements and budget restrictions flow down to the sub-recipient.
2. Do you see any potentially unallowable items listed in the reimbursement request such as food/meals/entertainment/alcohol, etc. or items that should have been charged as an indirect cost such as office supplies/clerical and administrative salaries/postage?
3. Are the invoiced expenses included in the subaward budget? The subrecipient should only invoice for approved expenses per the subaward or ask for approval of budget changes when necessary to modify the original terms/budget.
4. Were all the expenses incurred within the subaward start and end dates? Ensure that the dates on the invoice are within the subaward dates.
5. Are the cumulative expenses within the overall approved budget amount? Ensure that subrecipients are **not** invoicing for amounts **over** the approved budget.
6. Are the invoice expenses per budget category in agreement with the budgeted amount per line item category?
7. Do expenses appear to be based on actual expenses? Cost reimbursable subcontracts require invoicing **based on actual expenses only**.
8. Does the invoice total correctly?
9. Are the Facilities & Administration (F&A) costs calculated correctly with the correct and agreed upon rate for the subrecipient? Ensure the calculated F&A agrees with the methodology in the budget and only includes Modified Total Direct Cost (MTDC) base expenses that can accrue F&A.
10. Does the invoice have an **institutional official signature** **and** contain the following statement:  
"I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."

### Programmatic Questions:

11. Is the subrecipient current on all required progress reports to date under the terms of the agreement, and were they submitted in an acceptable and timely manner?

12. 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.
13. Does it appear that there were charges that are not allocable to the project? (such as travel costs to places not anticipated in the scope of work or other charges or salaries for individuals not associated with the work)
14. Do the expenditures shown on the invoice seem reasonable in relation to the amount of time and work expected of the subcontractor to date? For example, does it appear likely that they will have spent a minimum of 75% of their budget by the time the current budget period has concluded? Alternatively, does it look like they might exceed the amount available by the end of the budgeted period? Are there appropriate reasons for such variations? If something seems amiss, follow up with the sub-recipient for an explanation. (they may be waiting for charges to work their way through the system, or there may be certain times of the year when fieldwork can occur so charges are heavier at varying times)

**\*REMEMBER:** Most invoices do not include a large amount of detail. Ask the subrecipient for back-up documentation on specific budget line items if something does not appear correct. **IF THERE ARE ANY QUESTIONS ON THE INVOICES, DO NOT APPROVE UNTIL ALL ITEMS ARE APPROPRIATELY RESOLVED.**



**Subcontract Closeout Form**

Subcontract No.: \_\_\_\_\_ Prime Award No.: \_\_\_\_\_

Subrecipient Name: \_\_\_\_\_

Please check the appropriate boxes, sign, date and return to [subcontracts@controller.msstate.edu](mailto:subcontracts@controller.msstate.edu).

**1. Final Technical Report/Deliverables:**

\_\_\_\_\_ All final technical reports or deliverables have been provided directly to the Mississippi State University Principal Investigator. (Please provide prior to completing and returning this certification.)  
Date submitted: \_\_\_\_\_

**2. Final Invoice:**

\_\_\_\_\_ There are NO outstanding claims against this subcontract. (No further claims will be honored once this box has been checked.)  
\_\_\_\_\_ A Final Invoice has been submitted to Mississippi State University and only the amounts listed below are due.  
Final Invoice No.: \_\_\_\_\_ Final Invoice Amount: \_\_\_\_\_  
Other outstanding claims: \_\_\_\_\_

**3. Patent Report:**

\_\_\_\_\_ There are no inventions to be reported under this Subcontract.  
\_\_\_\_\_ An invention has resulted from the performance of this Subcontract and an invention disclosure is attached.

**4. Property Report:**

\_\_\_\_\_ No reportable equipment was purchased with this Subcontract.  
\_\_\_\_\_ Reportable equipment was purchased with this Subcontract and a Subcontractor Equipment Form is attached. The Subcontractor Equipment Form can be found at [www.controller.msstate.edu/forms/](http://www.controller.msstate.edu/forms/).

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed or Typed Name

\_\_\_\_\_  
Title

(For MSU use only)

**Principal Investigator Subcontract Closeout Authorization**

By signing, you attest to the fact that 1) all terms and conditions of the above referenced Subcontract have been met, 2) you are satisfied with the performance of the Subrecipient, 3) all selections made by the Subrecipient in the previous section are complete and accurate, and 4) no further action is required by the Subrecipient.

\_\_\_\_\_  
MSU Principal Investigator Signature

\_\_\_\_\_  
Printed or Typed Name

\_\_\_\_\_  
Date