**Agency Uniform Guidance Roundtable Discussion-Minutes**

**Date/Time:** August 14, 2015- 9:00 am-10:30 am

**Topic:** Subrecipient Monitoring

**Facilitators:** Annette Witt, Roger Basinger, Jill Martin

**Attendees:** See participant list

**Welcome and Introductions**

Roundtable Facilitators welcomed the attendees and each had each attendee introduce themselves stating their name and agency. A total of 52 people from 23 agencies different agencies attended in person and remotely.

**Topic Overview**

The topic of subrecipient monitoring has been a hot topic among agencies and was one of the most requested topics in the evaluations for the last roundtable. Facilitators also thought it would be a good follow up to subrecipient vs. contractor determinations which was discussed during the first roundtable on June 30th.

A PowerPoint presentation of the topic was presented to the group. Below is the discussion that followed.

**Discussion Question #1-How does your agency evaluate risks for subrecipients?**

* Kansas University (KU) stated that they started putting together a risk assessment, but noticed that FDP (Federal Demonstration Partnership) had one out there and decided to model it after that. They also stated they use Harvesters a.k.a The Federal Audit Clearing House to check if the subrecipient has had a single audit or not.
* Kansas State (KSU) stated that the subrecipients are split into either high or low risk and if no single audit was conducted the subrecipient would automatically be high risk.
* Kansas Department of Transportation (KDOT) stated they send out a certification letter asking if subrecipients are subject to single audit.
* Kansas Department of Health & Environment (KDHE) said that they keep a spreadsheet of who has had an A-133 audit. KDHE also asked if other agencies have a specific person or department that tracks audits.
  + KDOT stated they now have someone who keeps track of audits, but did not previously. It was also stated that Program Managers notify subrecipients and are responsible for monitoring.
  + Highway Patrol stated they have an employee designated just for the accounting portion of the audit.
  + Kansas Department for Aging and Disability Services (KDADS) stated that A-133 audits are tracked through the Audit Division.

**Discussion Question #2-What type of subrecipient monitoring does your agency do to ensure compliance?**

* KDOT mentioned that Program Managers provide training for subrecipients. Some of this training is generic and some is specific to KDOT. It was also mentioned that if they come across a finding associated with other Federal funds, they have started to make contact with the other agencies involved.
* KDHE stated it is the Program’s responsibility to conduct monitoring of the subrecipients and site visits are sometimes conducted. Reviewing audit findings is part of the site visit process. They also stated that they sometimes conduct training and that they recently did some training on the Super Circular.
* The Highway Patrol stated that the project manager is responsible for continuous monitoring including programmatic monitoring and quarterly reports.

**Types of Federal Grants received by Agencies**

Each agency that attended the meeting in person was asked what types of Federal grants they received. Below are the responses from the agencies:

* Highway Patrol-Receive grants for anti-terrorism, safety, equipment, organization planning, etc.
* Fire Marshall- Grants for local fire departments and public safety.
* Kansas Housing Resources Corporation (KHRC) - Housing assistance payments, community service block grants, etc.
* Kansas Department of Health & Environment (KDHE)-Several grants from Health and Human Services (HHS) such as WIC & Disease Control and Prevention, HUD, child care licensing, EPA, remediation, regulation, technical assistance, etc.
* Kansas Department of Transportation (KDOT)-Federal Highway, transit, aviation and rail, etc. Subrecipients include local governments, other state agencies, non-profits, construction projects, etc.
* Kansas University (KU) - NSF, Department of Education, other State agencies, non-profits, etc.
* Kansas Department of Labor (KDOL)-OSHA, Bureau of Labor Statistics, unemployment, etc.
* Kansas Department of Wildlife, Parks and Tourism (KDWPT)-Wildlife services, agencies and parks, small research grants, etc.
* Kansas Board of Regents (KBOR)-U.S. Department of Education
* Kansas Department of Corrections-Bureau of Justice, Prevention, etc.
* Kansas Department for Aging and Disability Services (KDADS)-Mental health, aging, etc. Have over 20 CFDA numbers with 300-400 grants and contracts. Each program has specific requirements.
* State Library-Only have one Federal grant from the Institute of Museum and Library Services in which the money is spent for statewide services.
* Kansas Bureau of Investigation (KBI) - U.S. Department of Justice, Violence against women, Homeland Security, etc.
* Kansas Department of Administration (KDOA) -U.S. Department of Defense, Health and Human Services, etc. Most subrecipients are local municipalities.
* Kansas Department of Revenue (KDOR) - Service oriented. Most funds received from other agencies.
* Kansas State University (KSU)- Receive mostly research and development grants, USDA, NSF, HHS, Defense contracts, etc.

**Other Items Discussed**

* It was discussed whether or not subrecipients could use Federal grant money to pay for a single audit. According to the agencies this still remains unclear. However, one agency stated that audit costs could be a part of indirect costs.
* It was mentioned that a master list of subrecipients among agencies be developed, so that one agency would know if another agency had issues and/or findings with a specific subrecipient.
* One agency stated they would like to have contact information for the other State agencies attending the roundtables. The roundtable facilitators stated this information is on the Federal reporting Webpage.

**Meeting Adjourned at 10:30 am**