**Pass Through Responsibilities Checklist**

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| **Section**  | **Uniform Guidance Requirement** | **Completed Y/N** |
| **Subrecipient and Contractor Determinations** |
| 200.300 | A determination has been made as to whether the non-federal entity receiving the funds is a subrecipient or contractor based on the definitions outlined in in the Uniform Guidance.  |  |
| 200.331 (a) | The subaward has been clearly identified to the subrecipient as a subaward and the subrecipient has been made aware they are to comply with the provisions outlined in the Uniform Guidance.  |  |
| **Required Award Identification Information** |
| 200.331 (a)(1) | Subrecipient name (must match registered name in DUNS) |  |
| Subrecipient’s DUNS number |  |
| Federal Award Identification Number (FAIN) |  |
| Federal Award Date |  |
| Subaward period of performance start and end date |  |
| Amount of federal funds obligated by this action |  |
| Total amount of federal funds obligated to the subrecipient |  |
| Total amount of the federal award |  |
| Federal award project description, as required to be responded to the Federal Funded Accountability and Transparency Act (FFATA) |  |
| Name of federal awarding agency, pass through entity, and contact information for awarding official.  |  |
| CFDA number and name  |  |
| Whether or not the award is R&D |  |
| Indirect cost rate for the federal award |  |
| **Requirements for Pass Through Entities** |
| 200.331 (a)(2) | The subaward includes all requirements imposed by pass through entity so that the Federal award is used in accordance with Federal statutes, regulations and terms and conditions of the Federal award.  |  |
| 200.331 (a)(3) | The subaward includes any additional requirements including identification of any required financial and performance reports |  |
| 200.331 (a)(4) | A negotiated indirect cost rate between the subrecipient and the federal government. If no such rate exits, a rate negotiated between the pass through entity and the subrecipient or the De minimis rate of 10%.  |  |
| 200.331 (a)(5) | The subaward includes a requirement that the subrecipient provide access to its records and financial statements. |  |
| 200.331 (a)(6) | The subaward includes appropriate terms and conditions regarding the closeout of the subaward.  |  |
| 200.331 (b) | The subrecipient’s risk of non-compliance with federal statutes, regulations, and terms and conditions of the subaward has been evaluated and the following risk factors have been considered:* The subrecipient’s prior experience with the same or similar awards.
* The results of previous audits.
* Whether or not the subrecipient receives a Single Audit in accordance with subpart F of the Uniform Guidance
* If the subrecipient has had a change in personnel or major change in systems.
* The extent and results of Federal awarding agency monitoring.
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| 200.331 (c) | Consider imposing specific subaward conditions on a subrecipient if appropropirate as described in section 200.207 (Specific Conditions) |  |
| **Subrecipient Monitoring Requirements**  |
| 200.331 (d) | Activities of the subrecipient are monitored to ensure the subaward is used for authorized purposes, is in compliance with Federal regulations, and the terms and conditions of the award.  |  |
| 200.331 (d)(1) | Financial and programmatic reports are being reviewed.  |  |
| 200.331 (d)(2) | It has been ensured that the subrecipient is taking timely and appropriate actions on deficiencies pertaining to the award. |  |
| 200.331 (d)(3) | Management decisions are issued for audit findings pertaining to the Federal award. |  |
| **Subrecipient Monitoring Tools** |
| 200.331 (e)  | Based on the risk assessment, additional monitoring tools may be useful to ensure proper accountability and compliance with program requirements and achievement of performance goals.  |  |
| 200.331 (e)(1) | Consideration has been given to provide subrecipients with training and technical assistance on program related matters. |  |
| 200.331 (e)(2) | On-site reviews have been performed of the subrecipient’s program operations.  |  |
| 200.331 (e)(3) | Arrangements have been made for agreed upon procedures engagements as described in section 200.425 (Audit Services). |  |
| **Additional Monitoring Requirements** |
| 200.331 (f) | Verify every subrecipient is audited as required by subpart F when it is expected that Federal awards expended during the fiscal year either equaled or exceeded the $750,000 threshold as set forth in section 200.501 (Audit Requirements).  |  |
| 200.331 (g) | Consider whether results of audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to records. |  |
| 200.331 (h) | Consider taking enforcement action against non-compliant subrecipients as described in section 200.338.  |  |

*\*Note: For additional guidance, see Subrecipient Risk Assessment Matrix and Monitoring Workbook:* [*http://www.claconnect.com/Search.aspx?searchtext=subrecipient%20risk%20assessment%20matrix*](http://www.claconnect.com/Search.aspx?searchtext=subrecipient%20risk%20assessment%20matrix)