

The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule, 2 CFR 200, Dec. 26, 2014, ("Uniform Guidance") sets forth standards for obtaining consistency and uniformity in organizations expending Federal awards.

As such, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include a list of required information (in the subaward agreement). Illinois Wesleyan University uses the [Federal Demonstration Partnership \(FDP\) Template](#) for all Federal subawards which includes sections for all required information.

The purpose of this policy is to define subawards, outline the responsibilities of the pass-through entity, provide guidance for subrecipient selection and monitoring as well as the roles of the staff involved in fulfilling federal requirements through institutional procedures.

As a recipient of an award, Illinois Wesleyan University ("University") must comply with the Uniform Guidance requirements that mandate the University to evaluate and minimize risk with respect to subrecipient selection and to manage and monitor each subaward to reasonably ensure that costs are allowable, awards are used for authorized purposes, and performance goals are achieved. Subawards must also be administered in compliance with applicable laws, regulations, and the provisions of the grant or contract agreement.

The University may issue a subaward to a subrecipient for the purpose of performing a portion of the scope of work associated with an award for a specific project. In issuing a subaward to the University assumes responsibility for the oversight of the recipient's programmatic and financial activities throughout the life of the subaward, including but not limited to the determination of subrecipient status versus contractor status, assessment of the subrecipient's capacity to perform award responsibilities, and the subrecipient's compliance with award terms. The Principal In

a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

award of Federal financial assistance that a non-Federal entity receives or administers in the form of a grant agreement with the federal agency and subawardees.

financial or other support from a prime awardee to a qualified organization for the performance of a substantive portion of the programmatic effort under the prime award. There are two types of subawards:

- Appropriate for most sub-awards.

- May be appropriate when awardees are meeting specific requirements of the Federal award and the amount is based on performance and results. Prior written approval from the funding agency is required. These subawards cannot exceed the simplified acquisition threshold of \$150,000.

an entity that expends awards from a pass through entity to carry out a sponsored program.

Receiving entity determines who is eligible to receive financial assistance; Has its performance measured against whether the objectives of the program are met; Has responsibility for programmatic decision making; Has responsibility for adherence to applicable programs compliance requirements; and Uses the funds to carry out a program of the organization as compared to providing services for a program of the pass-through entity.

Activities undertaken to review the financial status and management controls of a subrecipient(s) to mitigate the risk of contracting with a subrecipient(s).

The University will:

A. Federal Award Identification.

1. Subrecipient name (which must match registered name in DUNS);
2. Subrecipient's DUNS number;
3. Federal Award Identification Number (FAIN);
4. Federal Award Date;
5. Subaward Period of Performance Start and End Date;
6. Amount of Federal Funds Obligated by this action;
7. Total Amount of Federal Funds Obligated to the subrecipient;
8. Total Amount of Federal Funds Obligated to the subrecipient.

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11. CFDA Number and Name; the pass-through entity must identify

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2. Determine how material the audit findings are in the audit report and whether they pose an increased risk to the subrecipient's ability to be in compliance ~~to~~