

# Grant Subrecipient Fiscal Monitoring Policy & Procedures

## Policy Statement

Missoula County is responsible for monitoring the programmatic and financial activities of subrecipients to ensure responsible stewardship of federal and state funds. The following policy addresses roles and responsibilities and assists county staff to ensure that, in addition to achieving performance goals, subrecipients comply with applicable federal and state laws, regulations, and grant award special conditions.

## Subrecipient Monitoring Requirements

Missoula County is required to provide evidence of due diligence in reviewing the ability of a subrecipient to meet the objectives of the subaward and account for the grantor's funds. The Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) Uniform Guidance, specifically 200.332, requires prime grant recipients to evaluate and monitor each subrecipient's grant-related activities to ensure that the subaward complies with all federal regulations, subrecipients are adhering to the terms of the subaward, and to verify that subrecipients are audited as required by Subpart F of the Uniform Guidance.

**Departments receiving grants with subawards will have support implementing these policies from Grants and Community Resources, the Auditor's Office and Financial Services. All documentation required in this policy will be retained for record-keeping regardless of subrecipient's eligibility to work with Missoula County.**

## Missoula County Roles and Responsibilities

1. **Application Phase**- Activities that take place during the grant application process:
  - Use the *Subrecipient vs. Contractor Checklist* pdf to determine whether the entity receiving the funds will be in the role of a subrecipient or a contractor. Missoula County must make case-by-case determinations with regards to each agreement it makes for the disbursement of federal funds.
    - If entity is a contractor, this policy does not apply. Contact the Auditor's office for guidance on procurement.
    - If entity is a subrecipient, follow the guidance provided in this policy.
  - Provide the subrecipient with the *Subaward Eligibility Form* (Attachment A, pages 3 - 5 of this document) and file completed form with the Auditor's Office.
  - If subrecipient has not secured their Unique Entity Identifier (UEI), refer them to sam.gov to register
  - Obtain subrecipient's most recent audit report for review by the Auditor's Office. **Note: Refer to Section B of the *Subrecipient Eligibility Form* for a list of subrecipients that are exempt from this requirement.**
  - Complete the *Subrecipient Risk Assessment* (Attachment B, page 6 of this document) with assistance from the Auditor's Office to assign a risk rating to the potential subrecipient.
  - Collaborate with subrecipient(s) to create an accurate grant budget for the grant application.

2. **Post award** – After the grant has been awarded:

- Work with the subrecipient to complete the *Subrecipient Agreement* form. This completed form must be sent for review to internal legal and risk departments before signature by Missoula County or subrecipient.
  - If the funder provides Missoula County with a subaward template, department will default to using that document instead of the *Subrecipient Agreement*.
- Provide subrecipient with a completed *Subrecipient Agreement* for signature and return to Missoula County prior to the beginning of the subaward performance period.
- Department grant manager will schedule time to appear before the County Commissioners to have the grant agreement signed and recorded per County policy.
- Provide subrecipient with *Subrecipient Documentation Requirements Form* (Attachment C, page 7 of this document) for signature to ensure they understand the ongoing documentation that they will be required to provide to Missoula County.

3. **Ongoing Subrecipient Monitoring Procedures**

Missoula County is responsible for ongoing subrecipient monitoring throughout the duration of the subaward grant performance period. The following internal controls are to be completed by the grant manager:

- Missoula County will review, approve, and submit programmatic and financial progress reports according to the frequency designated by the funder.
- Missoula County will ensure the subrecipient is meeting the objectives of the sub award.
- Missoula County will participate in subrecipient monitoring site visits, if applicable.
- Missoula County and subrecipient must participate in programmatic and financial training provided by funder, when required.
- Missoula County will ensure subrecipient invoices are timely, accurate, and contain appropriate documentation to support the expense prior to any payments being made
- Missoula County will ensure cumulative expenses do not exceed the total approved subaward amount and ensure the rate of drawdown is consistent with the timeline of the project.
- Missoula County will manage any necessary subrecipient budget revision requests, including submission and follow up for grantor approval.
- Missoula County will follow up with subrecipient regarding findings during annual subrecipient site visit and request subrecipient's resolution of site visit findings, if applicable.
- Missoula County is responsible for grant close out- including the close out of all subrecipient contracts- associated with the grant award.
- Missoula County will retain all documentation and correspondence related to the grant in accordance with the document retention requirements of the funder or Missoula County, whichever is longer.

**Attachment A**  
**Subrecipient Eligibility Form**

This form is valid for the duration of the subaward period once signed by organization's Authorized Official.

<b>SECTION A: SUBRECIPIENT INFORMATION</b>	
<b>LEGAL NAME:</b>	
<b>ORGANIZATION'S ADDRESS (STREET, STATE, ZIP):</b>	
<b>CONGRESSIONAL DISTRICT OF ORGANIZATION:</b>	
<b>PERFORMANCE SITE ADDRESS (IF DIFFERENT FROM ABOVE):</b>	
<b>CONGRESSIONAL DISTRICT OF PERFORMANCE SITE:</b>	
<b>UEI (UNIQUE ENTITY IDENTIFIER):</b>	
<b>What is the subrecipient's classification (if applicable):</b> <input type="checkbox"/> Large Business <input type="checkbox"/> Veteran-Owned <input type="checkbox"/> Small Business <input type="checkbox"/> Government Entity <input type="checkbox"/> Tribal <input type="checkbox"/> Historically Black College/University <input type="checkbox"/> Small Disadvantaged Business <input type="checkbox"/> Woman-Owned <input type="checkbox"/> Volunteer Organization <input type="checkbox"/> Minority Institution/Owned <input type="checkbox"/> Other/Individual	
<b>Domestic Organizations:</b> Federal Employer Identification Number (FEIN) registered in sam.gov? <input type="checkbox"/> Yes    Expiration Date: _____ <input type="checkbox"/> No  Commercial and Government Entity (CAGE) Code: _____	<b>International Organizations</b> North American Industry Classification System (NAIS) Code: _____  NATO Commercial and Government Entity (NCAGE) Code: _____

**Executive Compensation- Complete only when collaborating on a U.S. Federal project:**

- ☐ Yes    ☐ No    During the previous fiscal year my organization received eighty percent (80%) or more of its annual gross revenues in federal awards AND twenty-five million dollars (\$25M) or more in annual gross revenues from federal awards.
- ☐ Yes    ☐ No    My organization regularly reports information on the compensation of its senior executives in response to section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78(d) or section 6104 of the Internal Revenue Code of 1986.

**Name of Subrecipient Project Director (Required):** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Amount of Funding Requested by Subrecipient: \$** \_\_\_\_\_

**Cost Sharing Provided by Subrecipient (if applicable): \$** \_\_\_\_\_

## SECTION B: SUBRECIPIENT ELIGIBILITY AND CERTIFICATIONS

- ☐ Yes ☐ No Is your organization presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in any Federal department or Agency?
- ☐ Yes ☐ No Is your organization delinquent on repayment of any Federal debt included direct and guaranteed loans and other debt as defined in OMB Circular A-129, "Managing Federal Credit Programs"?

**If you answered yes to either of the above questions it will not be possible to establish a subrecipient agreement between your organization and Missoula County. You need not complete any remaining sections of this form, but please return your completed sections to Missoula County as soon as possible.**

### **Lobbying (U.S. federal projects only):**

- ☐ Yes ☐ No My organization certifies that no payments have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this proposed project. If "No", attach explanation.

### **Additional Debarment and Suspension Information (Check if applicable):**

- ☐ Yes ☐ No Is the project director (or any other employee planning to participate in this project) debarred, suspended or otherwise excluded from or ineligible for participation in federal assistant programs or activities? If a member of your organization is suspended, please attach explanation.
- ☐ Yes ☐ No Is the organization presently indicted for, or otherwise criminally or civilly charged by a government entity?
- ☐ Yes ☐ No In the three (3) years preceding this proposal, has the organization had one or more contacts terminated for default by any federal agency? If "Yes", attach explanation.

### **Audit Status/ Fiscal Responsibility**

- ☐ Yes ☐ No Does your organization receive an annual audit in accordance with OMB Circular A-133?  
***Please note: Your most recent A-133 audit report will be requested prior to the establishment of a subaward.***

#### **If "Yes", please respond to the following:**

- ☐ Yes ☐ No Has your organization's A-133 audit been completed for the most recent fiscal year?
- ☐ Yes ☐ No Were there any findings or exceptions noted? If "Yes", attach explanation.

#### **If "No", please indicate why your organization is not subject to A-133 audit requirements:**

- ☐ Organization is a nonprofit that expended less than \$1,000,000 in U.S. federal funds during our previous fiscal year
- ☐ Organization is a foreign entity.
- ☐ Organization is a for-profit entity.
- ☐ Organization is a U.S. government entity.

## SECTION C: SUBRECIPIENT REQUIREMENTS AND RESPONSIBILITIES

Missoula County subrecipient organizations are substantial partners in carrying out a sponsored project. The requirements and responsibility of a subrecipient are different from that of a contractor. The following chart outlines some of the differences:

Subrecipients	Contractors
(a) A non-federal entity that receives a subaward for the purpose of carrying out part of a federal award	(a) A non-federal entity that receives a contract for the purpose of providing goods and services for the awarding non-federal entity's own use
(b) Subrecipient's Project Director will take a significant role in programmatic decision making and assist in achieving the project's goals and objectives	(b) Provides goods/services developed according to the specifications of Missoula County and/or
(c) Subrecipient will be subject to all compliance requirements from the federal award that are pertinent to the subrecipient, e.g. reporting deadlines	(c) Provides personnel services that are primarily advisory in nature and/or
	(d) Provides other ancillary services related to the sponsored project per the instructions of Missoula County

☐ Yes ☐ No My organization is properly categorized as a subrecipient as described above and agrees to the project roles, compliance responsibilities and audit requirements listed above.

## SECTION D: AUTHORIZED REPRESENTATIVE

The information, certifications and representations above have been read, signed and made by an authorized official of the Subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of the agency policy regarding subawards and are prepared to establish the necessary agreements consistent with those policies. Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient's own risk.

\_\_\_\_\_  
Subrecipient Authorized Official Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Title of Authorized Official

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

If Subrecipient is owned or controlled by a parent entity, please provide the following information:

Parent Entity Legal Name: \_\_\_\_\_

Parent Entity Address: \_\_\_\_\_

**Attachment B**  
**Subrecipient Risk Assessment**

- ☐ Performed SAM.gov debarment check
  - ☐ Subrecipient was NOT found on the debarment list
  - ☐ Subrecipient WAS found on the debarment list
- ☐ Auditor's Office reviewed subrecipient audit (CAFR), recommendations and findings to determine timely and effective resolutions and corrections by subrecipient organization
- ☐ Issued grant award special conditions to subrecipient and received acknowledgement from the sub-recipient of receipt and agreement for compliance to grant special conditions

Based on review by the Auditor's Office, Financial Services and subrecipient's past performance, this subrecipient is determined to be:

- ☐ Low Risk
- ☐ Medium Risk
- ☐ High Risk

\_\_\_\_\_  
Missoula County Department Grant Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
Missoula County Auditor's Office

\_\_\_\_\_  
Date

\_\_\_\_\_  
Missoula County Financial Services

\_\_\_\_\_  
Date

**Attachment C**  
**Subrecipient Documentation Requirements**

To maintain a subaward with Missoula County, subrecipients agree to submit the following documentation to Missoula County:

1. Signed *Subrecipient Subaward Contract*.
2. Quarterly financial and programmatic progress reports as outlined in the *Subrecipient Subaward Contract*.
3. At grant closeout, within the time frame defined by the *Subrecipient Subaward Contract*:
  - a. Final invoice(s)
  - b. Final Financial Report
  - c. Final Programmatic responses
  - d. Final Supplies and Equipment report, if applicable

By signing below, I agree to provide all documents listed above, and additional documentation if needed, to Missoula County by the date specified in the *Subrecipient Subaward Contract*. This certification has been read, signed and made by an authorized official of the Subrecipient named herein. The appropriate programmatic and administrative personnel involved in this agreement are aware of Missoula County's policy regarding subawards and are prepared to provide necessary documentation.

\_\_\_\_\_  
Subrecipient Representative

\_\_\_\_\_  
Date