Outgoing Subawards Updates, Risk Assessment Updates and Best Practices

Provided by:

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Best Practices, Reminders and Updates

TOPICS

- SUBS Status list
- SUBS in RAPS
- Risk Assessment
- UG Requirements and Data Elements
- Scopes of Work
- Budgets and Payment Schedules
- SUBS Collaborators/Institution database
Reminder– Required Items

- Notice of Award Attached
- Contact Info
- Collaborator Institutional Info
- Place of Performance
- Scope of Work Attached
- Budget
- Account Exists
Update – List of Sub Status

A. In Progress
B. Awaiting Collaborator
C. Institutional Info Uploaded
D. Pending Submission to OSRS
E. Submitted to OSRS
F. Recalled
G. Opened by OSRS
H. Risk Assessment in Process
I. Returned to DA
J. PO/CO Created
K. PO/CO Approved
L. Pending Approval
M. JROC Processing
N. Sent to Sub
O. In Negotiations
P. Sub Received
Q. Sub Distributed
R. Voided
S. OSRS Review
T. Pending FCOI Compliance

NEW

SUBS Update – December 8, 2015
SUBS data is now available in RAPS for reporting!

**RELATED NEWS**
- The proposal number (PDS#) stored in SUBSystem must be current and valid.
- No Test documents please.
- Be aware: the historical data from SUBS to RAPS (prior to conversion in March 2012) contains old Subaward Wizard data, which included false PDS document numbers.
**Update– Risk Assessment Process–SPA and OSRS**

- Uniform Guidance 200.331 states that Federal pass-through entities are obligated to evaluate a subrecipient’s risk and use that assessment to determine appropriate subrecipient monitoring activities.

- The UG Subrecipient Monitoring Committee established the following criteria to designate subrecipients as Low, Medium or High Risk entities:
  - Low Risk = entity subject to an annual A–133 audit
  - Medium Risk = entity not subject to A–133, but has other financial audit and policies in place
  - High Risk = Entity has no established financial policies and/or regular audit reviews

- SPA and OSRS conduct the financial risk assessment for each outgoing subrecipient organization. The Subrecipient Risk Assessment Table is currently found on the Uniform Guidance Website at: https://wustl.app.box.com/files/0/f/3063480139/1/f_33724139851
Update—Risk Assessment Process—SPA and OSRS

- OSRS currently reviews institution for risk level upon SUBSystem submission:
  - Is institution listed in the RA Table? IF not, contact SPA to conduct financial survey.
  - If institution listed in the RA Table, what is risk category?
    - Low Risk—no further action required.
    - Medium or High Risk—OSRS contacts PI and DA for detailed budget and acknowledgement of risk.

- Subrecipient Risk Assessment can be done at Pre-Award. Link now posted on OSRS Grants website under Pre-award Processes & Procedures
Update – Risk Assessment Results

- 14% Designated as High (47 institutions)
- 12% Designated as Medium (40 Institutions)
- 74% Designated as Low (251 Institutions)
- 338 Total Number Reviewed
Update – Desk Checks

- SPA has begun performing invoice audits.
  - No concerns found at this time

- Questions?
The Uniform Guidance effective December 26, 2014 implements new definitions of Contractor (Vendor) and Subrecipient. Generally, the determination of the relationship with an external entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, including a description of the work to be performed, as well as through discussions with key personnel prior to proposal submission.

When the relationship remains unclear, this form may provide assistance in making an accurate determination, and provide documentation evidence of the decision making process for audit purposes.

The Subrecipient vs. Vendor Checklist Form available on WUSTL Uniform Guidance website
DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200)

Subrecipient:

§ 200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Contractor (aka Vendor):

§ 200.23 Contractor means an entity that receives a contract as defined in § 200.22 Contract.

§ 200.22 Contract means a legal instrument (@ WU=Purchase Order) by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
What are new required data elements?

- Updated Face page for Cost Reimbursable, Fixed Price or Fixed Fee.
  - Is this Award R&D?
  - Estimated Project Period?
  - Estimated total funding?

- Updated Scope of Work and Budget cover page for new data:
  - Cost Sharing—yes or no?
  - Budget attached or Indirect and Direct cost detail?
  - TDC or MTDC indirect rate?

- Contact Information Attachment 3B
  - Is Subrecipient currently registered in SAM? Yes or no?
  - Is Subrecipient exempt from reporting executive compensation? Yes or no?
OSRS is implementing new subaward pages to display the UG data.

Current Subaward includes the following pages:
- Face page
- Attachment 1 – Certifications and Assurances
- Attachment 2 – Sponsor and WUSTL specific terms and conditions
- Attachment 3A and 3B – WUSTL and Subrecipient contact information & FFATA data
- Attachment 4 – Reporting requirements
- Attachment 5 – Scope of Work and Budget
- Attachment 6 – Sample Invoice (cost reimbursable subawards only)
- Attachment 7 – Notice of Award

Note: WUSTL is FDP member—we use FDP templates for outgoing subawards.
Update – Uniform Guidance requires new subaward data elements

Updated Face page for Cost Reimbursable, Fixed Price or Fixed Fee.

<table>
<thead>
<tr>
<th>FDP Cost Reimbursement Research Subaward Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pass-through Entity (PTE):</td>
</tr>
<tr>
<td>Subrecipient:</td>
</tr>
<tr>
<td>PTE Principal Investigator (PI):</td>
</tr>
<tr>
<td>Subrecipient Principal Investigator (PI):</td>
</tr>
<tr>
<td>PTE Federal Award No:</td>
</tr>
<tr>
<td>FAIN:</td>
</tr>
<tr>
<td>Federal Awarding Agency:</td>
</tr>
<tr>
<td>Federal Award Issue Date:</td>
</tr>
<tr>
<td>Total Amount of Federal Award to PTE $</td>
</tr>
<tr>
<td>CFDA No:</td>
</tr>
<tr>
<td>CFDA Title:</td>
</tr>
<tr>
<td>Project Title:</td>
</tr>
</tbody>
</table>

<p>| Subaward Period of Performance:                  |</p>
<table>
<thead>
<tr>
<th>Start:</th>
<th>End:</th>
<th>Amount Funded This Action: $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Project Period (if incrementally funded):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Start:</td>
<td>End:</td>
<td>Incrementally Estimated Total: $</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Is this Award R &amp; D YES or NO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost Sharing (Attachment 5)</td>
</tr>
</tbody>
</table>

Check all that apply: Reporting Requirements (Attachment 4) Subject to FFATA (Attachment 3B) Cost Sharing (Attachment 5)

Terms and Conditions
## Update – Uniform Guidance requires new subaward data elements

Updated Scope of Work and Budget – Attachment 5

### Attachment 5

Cost Reimbursement Research Subaward Agreement

<table>
<thead>
<tr>
<th>Statement of Work</th>
<th>Cost Sharing</th>
<th>Budget</th>
</tr>
</thead>
</table>

**Statement of Work (SOW)**

- Below □ or □ Attached

If FFATA eligible and SOW exceeds 4000 characters, include a Federal Award Project Description to meet that count.

- □ Yes, Amount $ □ No

**Budget Information**

- Below □ or □ Attached

Indirect Cost Rate (IDC) Applied 0.00% on □ DC, □ MTDC, or □ other

- Direct Costs
  - Indirect Costs
    - $ □
    - $ □
  - Total Costs
    - $ □

Check here if using the de minimis rate of 10% □

FDP Version 03.23.2015
Updated Contact Information Attachment 3B: Institutional questions must be answered:

Is Subrecipient currently registered in SAM.gov?  ○ Yes  ○ No

Is Subrecipient exempt from reporting compensation?  ○ Yes  ○ No
If no, please complete 3B page 2

These are the questions that are included in the Collaborator Spreadsheet, and in Subrecipient Information forms; the information is required for FFATA reporting.

The names and total compensation of the five most highly compensated officers of the entity(ies) must be listed if--

(i) the entity in the preceding fiscal year received—

(1) 80 percent or more of its annual gross revenues in Federal awards (federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements); AND

(2) $25,000,000 or more in annual gross revenues from Federal awards; and

(ii) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.
Collaborator Information
(on Subaward Details Tab)

* Select Institution: 25297
Institution: SAINT LOUIS UNIVERSITY

Add Institution
Refresh Institution

EIN: 1430654872
Registered in CCR: Y

Institution Status: Complete
Congressional District: MO-001
DUNS Number: 050220722
Foreign Institution: N
Parent Core District:

In your Business or organization’s previous fiscal year, did your business or organization (including parent organization, all branches, and all affiliates worldwide) receive (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

Yes ☐ No ☐

Does the public have access to information about the compensation of the senior executives in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78(o)(d)) or section 6104 of the Internal Revenue Code of 1986?

Yes ☐ No ☐

* REQUIRED: Brief Description of Action (New Sub Award; Termination; Adding Additional Year; Adding Additional Funds for Current Year; Reducing Awarded Amount; etc.)
How best to collect the data? Options include:

- **Collaborator spreadsheet** – Update Coming December 2015
  New UG fields added at bottom of current spreadsheet for subrecipient to complete
  - No upload into SUBS option / OSRS shall manually enter data into subagreement

- **Letter of Intent** – DA upload into Additional Documents tab in SUBS
  - OSRS shall manually enter data into subagreement

- **Email to Dept. from OSRS** – template requesting DA response
  - OSRS shall manually enter data into subagreement
Best Practice—Scope of Work Elements

- WHAT: Describe the work to be performed by the sub PI. The WHAT should describe work that is measurable and deliverable.
  
  Example: Do you expect them to perform 40 assays? Put it in the scope of work.
  
  Example: Do you expect them to provide analysis results of the assays? Put it in the scope of work.
  
  Example: Do you expect them to produce a report of the results and deliver it to the WU PI? Put it in the scope of work.

- HOW: Describe how the work will be performed. What steps will be taken to accomplish the WHAT?

- WHERE: If Subrecipient using multiple locations, lab space, field sites, etc., please include.
Best Practice—Scope of Work Elements

- **WHO:** Describe who will be performing the work. The sub PI is usually named and sometimes others. Please do not use pronouns (we, he, she, they, etc.) Use the proper name for clarity.

- **PAYMENT SCHEDULE:** Applicable to incremental payments—can be cost reimbursable, fixed price or fixed fee. If sub will receive a fixed fee agreement, the terms of payment are listed under a payment schedule section of the scope of work. Under a fixed fee agreement $0 should be entered for the amount to be awarded in the SUBSystem.

- If it is a standard cost reimbursable agreement, no **PAYMENT SCHEDULE** is needed and the amount to be awarded is noted in the awarded amount field.
It is the understanding of the OSRS Subaward Specialist that the SUBS submission is submitted by the department ONLY after the scope of work has been reviewed and approved by the WU PI.

PLEASE SPELL OUT ACRONYMS

Budget justification items are typically not necessary in the scope of work (e.g., % effort, salary, etc.) You may include it if you prefer.

Almost without exception, a single sentence scope of work is not sufficient.
Cost Reimbursable

**CHARACTERISTICS:** A cost reimbursable type subaward provides for payment to the Subcontractor of reasonable costs incurred in connection with the performance of work, not to exceed the amount set forth in the subaward. Reimbursement is based on invoices, usually monthly, of allowable direct costs and, if applicable, the associated F&A. Subcontractor must maintain sufficient accounting records of all direct and F&A costs claimed under the subaward to support costs if audited.

Incremental payments schedule can be Cost Reimbursable or Fixed Price. International or small community partners may require initial payment at subaward signing for start up activities.
Best Practice—Scope of Work Elements

Fixed Price

CHARACTERISTICS: Provides a cost for the project that is not subject to adjustment unless there are changes to the original scope of work. Maximum risk is placed on the Subcontractor because they assume full responsibility for all costs under or over the fixed price amount. Imposes minimum administrative burden on both the Subcontractor and the Prime Awardee because detailed accounts of expenditures are not normally required for reimbursement.

A Payment Schedule is used for incremental payments throughout the project upon deliverables or milestones achieved. Full payment in advance is not advised.

Federal Fixed Price subcontracts exceeding the simplified acquisition threshold (currently $150,000) require Agency approval under UG 200.332.
Best Practice–Scope of Work Elements

Fixed Fee

WHEN TO USE: Suitable for projects with multiple sites performing identical tasks. For example: participant accrual, completing a questionnaire/form or procedure.

- Fixed amount may include indirect costs.
- Activities may have different fixed fee payments at different stages of project. For example: patient testing in year 2, patient follow up.
- Site subawards being paid per event shall be profiled on a “S” allocation to enable SPA to track payments efficiently for WUSTL indirect costs calculation.
SAMPLE of an ACCEPTABLE COST REIMBURSABLE SUBAWARD SCOPE OF WORK

Dr. XXX’s team will administer a baseline survey, conduct a baseline needs assessment for all sites, develop project-specific logic models, identify core measures for cross-site tracking, develop the surveys for measuring diffusion of innovation and sustainability, develop the interview guides for the interviews with site directors, conduct analyses of the aggregate data from the sites, synthesize the results from these activities, provide evaluation technical assistance to program staff and sites, and write evaluation reports. Dr. XXX will also participate in site visits, project team meetings and other related meetings, either in-person or via teleconference as needed. Subrecipient evaluators will work closely with the team at Washington University on all aspects of planning and implementing evaluation and technical assistance activities. Subrecipient will be responsible for communications with team members to provide feedback to WUSTL regarding the status of the evaluation.
### Patient Initial Payment – through 30 Days

Data to complete the following Case Report Forms (CRFs) should result from patient interactions during screening, study baseline & initial treatment

- Confirmation of Eligibility CRF
- Baseline CRF
- Confidential Subject Information CRF
- Baseline Quality of Life Questionnaire CRF
- Initial Treatment CRF
- 10 day & 30 day Follow Up CRFs
- 10 day & 30 day Quality of Life Questionnaire CRFs

| Total (includes DC & IC) | $X,XXX |

### Payment Schedule:

This subaward reflects patient payments. Payments are tied to timely completion and Data Coordinating Center (DCC) electronic or fax receipt of all case report forms (CRFs) as listed in the table above. The DCC will update the Clinical Coordinating Center (CCC) at Washington University monthly regarding data completion. The CCC will reimburse the clinical sub sites at least quarterly based upon the DCC data reports.
Subrecipient Monitoring includes regular review:

- PI reviews technical progress on project
  - Has the PI at the subrecipient institution provided the required technical reports / enrollment data, milestones in a timely manner, under the terms of the subagreement?

- DA and PI review invoiced expenses against submitted budget
  - Are the expenditure amounts on the invoice reasonable in relation to the scientific progress of project performed by the subcontractor to date, based upon input from the WU PI?
  - Advisable to include budget in subawards over $150,000
  - See SPA’s *Top Ten Subrecipient Invoice Review Checklist* on web site
Best Practice – SUBSystem–Identifying your Collaborator

- SUBSystem contains vast collaborating institution database of institutions.
  - Institutions use DUNS number as their individual identifying marker.
  - Institution names are listed using the legal entity name. This can be deceiving—for example, University of Michigan is listed as Regents of the University of Michigan. Another favorite is The Board of Regents of the University of Wisconsin.

- Search existing database carefully, USING DUNS NUMBER, BEFORE adding a new institution. Use “contains” instead of “begins with”.

![Image](image.png)
## Selecting the Collaborator

(on Subaward Details Tab)

### Collaborator Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select Institution</td>
<td></td>
</tr>
<tr>
<td>Add Institution</td>
<td></td>
</tr>
<tr>
<td>Edit Institution</td>
<td></td>
</tr>
<tr>
<td>Refresh Institution</td>
<td></td>
</tr>
<tr>
<td>EIN</td>
<td></td>
</tr>
<tr>
<td>Institution Status</td>
<td></td>
</tr>
<tr>
<td>Congressional District</td>
<td></td>
</tr>
<tr>
<td>Foreign Institution</td>
<td></td>
</tr>
<tr>
<td>Parent DUNS</td>
<td></td>
</tr>
<tr>
<td>Parent Congressional District</td>
<td></td>
</tr>
</tbody>
</table>

### Questions

1. **In your Business or organization’s previous fiscal year, did your business or organization (including parent organization, all branches, and all affiliates worldwide) receive (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?**
   - Yes
   - No

2. **Does the public have access to information about the compensation of the senior executives in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?**
   - Yes
   - No

### Required Field

- **Brief Description of Action**
  - New Sub Award
  - Termination
  - Adding Additional Year
  - Adding Additional Funds for Current Year
  - Reducing Awarded Amount
  - etc.
Best Practice – SUBSystem – Identifying your Collaborator

If a collaborating institution is *In Progress* instead of *Complete*, the institution is missing required information. Please review the Collaborator spreadsheet—any fields with yellow remain to be completed.
Best Practice– SUBSystem– Collecting Collaborator Information

- The Institution database does not have Principle Investigator and Department Administrator contact for your collaboration.
  - Institution database contains Authorized Official, Financial Contact and Administrative contact–these are institutional Research Office contacts.

- Use the Collaborator Information spreadsheet to collect updated institution and contact information.

- SUBSystem accepts Word or PDF documents–no Excel spreadsheets.

- Detailed Budgets for subrecipients over $150,000 is recommended to be included in the subaward to facilitate subrecipient monitoring. Upload the 398, 424 forms or pdf attachment into Additional Documents tab.
<table>
<thead>
<tr>
<th>ACTION</th>
<th>FROM</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Request Collaborator Information” button</td>
<td>WU DA</td>
<td>SUB DA, PI</td>
</tr>
<tr>
<td>*Collaborator returns spreadsheet &amp; SOW</td>
<td>SUB DA</td>
<td>WU DA</td>
</tr>
<tr>
<td>OSRS ‘Returns’ submitted to DA</td>
<td>OSRS</td>
<td>WU DA</td>
</tr>
<tr>
<td>OSRS sends Subagreement to SUB</td>
<td>OSRS</td>
<td>SUB, cc: WU DA</td>
</tr>
<tr>
<td>OSRS distributed fully executed subagreement</td>
<td>OSRS</td>
<td>WU DA, SPA</td>
</tr>
</tbody>
</table>

*All Emails are system generated Except the communication from subrecipient to WU DA.*
QUESTIONS?

THANKS FOR COMING!

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