The final guidance was issued on December 26, 2013 and supersedes and streamlines requirements from OMB Circulars A-21, A-110, A-133, and 5 other circulars RF OMB Guidance Public Webpage.

The guidance for the Administrative Requirements and the Cost Principles became effective for nonfederal entities on December 26, 2014.

- With the exception of the procurement provisions which become effective as of July 1, 2016.
  - There will be a transition period (potentially up to five years) where both the current regulations and the new OMB Uniform Guidance will be applicable.

The guidance for the Audit Requirements becomes effective for the RF with the fiscal year that begins July 1, 2015.
The interim joint final rule issued on December 19, 2014 in the Federal Register implementing the OMB Uniform Guidance is effective for new awards and selected funding increments issued on or after December 26, 2014.

The interim joint final rule included introductory comments as well as technical correction/amendments to 2 CFR Part 200.

The remainder of the Federal Register notice is a posting of each Agency’s implementation plan.

The OMB Uniform Guidance 2 CFR Part 200 will be updated to reflect the technical corrections/amendments.
The following chart reflects Research Foundation Policies created and updated to comply with OMB Uniform Guidance 2 CFR Part 200. All policies can be found at RF Policies A to Z.

<table>
<thead>
<tr>
<th>Policy</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subrecipient Policy</td>
<td>New policy was created. The <a href="#">A-133 Monitoring Subrecipients</a> procedure is applicable to awards prior to December 26, 2014.</td>
</tr>
<tr>
<td>Procurement Policy</td>
<td>Updated indicating election of grace period.</td>
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<tr>
<td>Cost Transfer Policy</td>
<td>Citation change. Language change but not substantive. Name of policy changed from Transfer of Costs Policy.</td>
</tr>
<tr>
<td>Assigning Extra Service Policy</td>
<td>Citation change. Language change but not substantive.</td>
</tr>
<tr>
<td>Cost Sharing Policy</td>
<td>Citation change.</td>
</tr>
<tr>
<td>Effort Reporting Policy</td>
<td>Citation change.</td>
</tr>
<tr>
<td>Electronic Record Management Policy</td>
<td>Citation change.</td>
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<tr>
<td>Records Management Policy</td>
<td>Citation change.</td>
</tr>
<tr>
<td>Salary Rules and Policies When Assigning Regular Employees</td>
<td>Citation change.</td>
</tr>
<tr>
<td>Unrestricted Fund Expense</td>
<td>Citation change.</td>
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</table>
Subrecipient Management and Monitoring – OMB’s New Prescription
Objectives

- Understand the major changes related to subrecipient management and monitoring under the new OMB Uniform Guidance – 2 CFR Part 200
- Be aware of those changes that have a direct impact to your daily activities
- Know where to find resources should you have questions
Subrecipient References 2 CFR Part 200

- Definitions: Subaward §200.92, Subrecipient §200.93 and Fixed Amount Awards §200.45

- Subrecipient Monitoring and Management: §200.300-332
  - Subrecipient and contractor determinations §200.330
  - Requirements for pass-through entities §200.331
  - Fixed Amount subawards §200.332
Key implications

- **Subrecipient Management and Monitoring**
  - **Pre-Award** (2 CFR Part 200.330)
    - Subrecipient vs. contractor determination must be made and documented
    - Perform a risk assessment of the subrecipient
  - **More prescriptive Post-Award requirements** (2 CFR Part 200.331)
    - Add a lengthy list of elements to the subaward terms
    - Establish a monitoring plan for the subrecipient and enforcement action against noncompliant subrecipients
      - Financial review
      - Programmatic review
    - Must use subrecipient’s negotiated F&A rate or provide a 10% MTDC “de minimis” rate (or another negotiated rate with the subrecipient)
  - **Fixed amount subawards require written prior approval from the federal agency.** (2 CFR Part 200.332)
5 Step Toolkit
Subrecipient Monitoring and Management

The Research Foundation must comply with any prime award’s specific requirements for issuance of subawards.

- All of the terms and conditions applicable to the subaward must be flowed down to the subrecipient.
- The 5 step toolkit was developed to assist in determination, risk assessment and periodic monitoring of subrecipients.
- These steps are required for federal awards and are considered best practice for all others.

Additional Federal Requirements

2 CFR Part 200 places certain additional requirements for monitoring and managing subrecipient activities on federally-funded awards. In order to ensure that the Research Foundation is in compliance with federal regulations, the requirements at 2 CFR 200.330-332 shall apply to subrecipient arrangements funded with federal funds.
200.330 Subrecipient and Contractor Determinations

- Pass-through entities must make determinations
- “Contractor” has replaced “vendor”
- Characteristics of a subrecipient and of a contractor (formerly vendor) have not changed

**Subrecipient:**
- Has performance measured against the objectives of the Federal program
- Has responsibility for making programmatic decisions
- Has responsibility for adherence to Federal program compliance requirements
- Uses Federal funds to carry out a program of the organization, not to provide goods or services for a program of the pass-through entity
- Determines who is eligible to receive Federal financial assistance

**Contractor:**
- Provides the goods or services within normal business operations
- Provides similar goods or services to many different purchasers
- Operates in a competitive environment
- Provides goods or services that are ancillary to the operation of the Federal program
- Is not subject to compliance requirements of the Federal program
200.330 Subrecipient and Contractor Determinations

Toolkit - Step 1 (Subrecipient/Contractor Determination)

- RF Subrecipient vs. Contractor Decision Tree

Federal agencies may supply and require specific support for determinations

- Could create a significant documentation burden
- Could result in unintended agency influence on determinations
200.331 Requirements for Pass-through Entities

☐ All pass-through entities must…
  ▪ Include required information in the subaward §200.331(a)(1)
    ○ Honor subrecipient federally recognized, IDC rate
    ○ If no rate exists
      • Negotiate a rate or use the de minimus rate of 10% MTDC §200.331(a)(4)

Toolkit - Step 2 (Risk Assessment)
  ▪ Evaluate subrecipient risk to determine appropriate monitoring §200.331(b)
200.331 Requirements for Pass-through Entities (continued)

- All pass-through entities must...
  
  Toolkit - Step 3 (Risk Mitigation)
  
  - Consider imposing specific conditions upon subrecipient if appropriate §200.331(c)
All pass-through entities must…

Toolkit - Step 4 (Monitoring)

- Monitor the activities of the subrecipient §200.331(d)
  - Review financial and programmatic reports §200.331(d)(1)
  - Follow up and ensuring that timely action on all deficiencies are taken §200.331(d)(2)
  - Issue a management decision for audit findings §200.331(d)(2)
200.331 Requirements for Pass-through Entities (continued)

- All pass-through entities must...

  Toolkit - Step 5 (Enforcement)
  - Consider taking enforcement action against noncompliant subrecipients §200.331(h)
200.332 Fixed Amount Subawards – Limits

- Fixed amount awards defined at 200.45
- Allowed “with prior written approval from the Federal awarding agency up to the Simplified Acquisition Threshold” currently $150,000
Resources

- 5 Step Toolkit – Subrecipient Monitoring and Management

- RF OMB Uniform Guidance Public Webpage
# Subrecipient Subgroup Team Members

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|                      | Sharon Levine-Sealy  
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| Buffalo State College | Lisa Gatti  
|                      | Susan Maerz  
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| Empire State College | Lorrie Anthony  
| SUNY Fredonia | Heidi Moldenhauer  
| SUNY Geneseo | Betsy Colon  
| College at Oneonta | Denise Straut  

<table>
<thead>
<tr>
<th>Central Office</th>
<th>Members</th>
</tr>
</thead>
</table>
| Contracts and Grants | Aimee Coates  
|                      | Justine Gordon  
|                      | Karen Kilmer  
|                      | Carrie MacCue  
| Compliance Services | Donna Kiley  
| Finance | Chris Wade  
| Legal | Scott Shurtleff  
| Information Services | Anna Hartz  
| Internal Audit | Craig Osborne  
| Training | Carolyn Mattiske  

[Logo: SUNY RF: The Research Foundation for The State University of New York]
# Central Office Matrix Team

<table>
<thead>
<tr>
<th>Central Office Team Member</th>
<th>Contact information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donna Kiley</td>
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</tr>
<tr>
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<td>Finance Manager&lt;br&gt;&lt;a href=&quot;David.Martin@rfsuny.org&quot;&gt;<a href="mailto:David.Martin@rfsuny.org">David.Martin@rfsuny.org</a>&lt;/a&gt; 518-434-7033</td>
</tr>
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<td>Office of Grants &amp; Contracts Administration&lt;br&gt;&lt;a href=&quot;Megan.Jacomine@rfsuny.org&quot;&gt;<a href="mailto:Megan.Jacomine@rfsuny.org">Megan.Jacomine@rfsuny.org</a>&lt;/a&gt; 518-434-7118</td>
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