

Subrecipient Monitoring Procedure

Northwest Regional Planning Commission (NRPC) receives funding from a variety of federal grant programs, either directly or after pass-through from a state, regional or non-profit agency. When NRPC is a direct recipient of federal funds, NRPC is responsible for monitoring the programmatic and financial activities of any subrecipients in order to ensure proper stewardship of federal program funds.

OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200) ("Uniform Guidance"), specifically sections §200.330 and §200.331, requires prime recipients of federal funds to monitor subawards and to ensure subrecipients meet the audit requirements in Subpart F and use funds in accordance with applicable laws, regulations and terms of the award. This Subrecipient Monitoring Procedure applies to all subawards issued under programs where NRPC is the prime recipient.

NRPC will continuously monitor sub-recipients in compliance with 2 CFR §200. NRPC may also complete **Desk Reviews** and **Site Visits** to ensure compliance with its monitoring responsibilities.

Desk Review

A desk review is a monitoring activity implemented for all Subrecipients subject to the 2 CFR Subpart F single audit requirements regardless of their risk category (high/moderate/low). Desk reviews are composed of a review of the subrecipient's single audit reports for their most current fiscal year completed. Desk reviews will be completed in accordance with the requirements of 2 CFR §200, Uniform Guidance.

Site Visit

If selected to receive a site monitoring visit, a subgrantee should plan for a project/program management and financial review. To ensure a successful monitoring visit; a project manager, and finance representative (knowledgeable of the agencies policies and procedures) should be present. The site monitoring visit is intended to assess a subrecipient's processes and procedures to achieve the intended outcomes of the grant award. In addition, it is an opportunity to provide technical assistance that may further enhance support to local jurisdictions in their grant administration as well as improve stakeholder relationships.

Site monitoring notification letters are sent in advance. A list of items (such as financial documents, project files, policies and procedure manuals, overtime policies, etc.) to have present during the site monitoring visit will be included in the notification letter. Program or project files should be available during the site monitoring visit.

Reporting and Enforcement

NRPC will provide the sub-recipient with a summary of the results of any desk review and/or site visit. NRPC will retain a copy of this summary with the federal contract files.

NRPC will consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to NRPC's records. If necessary, NRPC will consider taking enforcement action against noncompliant subrecipients as described in §200.338 (Remedies for Noncompliance) and in program regulations.