

### Sub recipient Monitoring and Management

Windham School District must determine whether the recipient of each sub-agreement it makes is a “contractor” or “sub recipient” for the disbursement of Federal funds. In making such a determination, Windham School District will utilize the following definitions: §200.23 Contractor and §200.93 Sub recipient along with the guidance found in §200.330. Generally, “sub recipients” are instrumental in implementing the applicable work program whereas a “contractor” provides goods and services for Windham School District’s own use. Contractors will be subject to Windham School District’s Procurement Policies. Sub recipients are subject to the Windham School District Sub Recipient Monitoring and Management Policies.

Windham School District in its administration of Federal funds will monitor any sub recipients in accordance with 2 CFR §200.330 to §200.332 Sub recipient Monitoring and Management.

Windham School District is considered a "pass-through entity" in relation to its sub recipients, and as such requires that its consultants and sub recipients comply with applicable terms and conditions (flow-down provisions). All sub recipients of Federal or State funds received through Windham School District are subject to the same Federal and State statutes, regulations, and award terms and conditions as Windham School District. Federal grants are approved through the New Hampshire Department of Education. All Federal funds are to be used as supplemental and not to supplant the local education funding.

#### Sub award Contents and Communication

In the execution of every sub award, Windham School District will communicate the following information to the sub recipient and include the same information in the sub award agreement.

1. Every sub award will be clearly identified and include the following Federal award identification:
  - a. Sub recipient name
  - b. Sub recipient’s unique ID number (DUNS)
  - c. Federal Award ID Number (FAIN)
  - d. Federal award date
  - e. Period of performance start and end date
  - f. Amount of federal funds obligated
  - g. Amount of federal funds obligated to the sub recipient
  - h. Total amount of Federal award
  - i. Total approved cost sharing or match required where applicable
  - j. Project description responsive to FFATA
  - k. Name of Federal awarding agency, pass through entity and contact information
  - l. CFDA number and name

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- m. Identification of the award is R&D
  - n. Indirect cost rate for the Federal award
2. Requirements imposed by Windham School District including statutes, regulations, and the terms and conditions of the Federal award.
  3. Any additional requirements Windham School District deems necessary for financial or performance reporting of sub recipients as necessary.
  4. An approved indirect cost rate negotiated between sub recipient and the Federal government or between the pass through entity and sub recipient.
  5. Requirements that Windham School District and its auditors have access to the sub recipient records and financial statements.
  6. Terms and conditions for closeout of the sub award.

### **Sub recipient Monitoring Procedures**

All Windham School District project managers are responsible for sub recipient monitoring under the supervision of the Executive Director of Finance and Operations. Windham School District will monitor the activities of the sub recipient to ensure the sub award is used for authorized purposes. The frequency of monitoring review will be specified in the sub award and conducted concurrently with all invoice submission.

Sub recipient monitoring procedures include:

- At the time of proposal, assess the potential of the sub recipient for programmatic, financial, and administrative suitability.
- Evaluate each sub recipient's risk of noncompliance prior to executing a sub award. In doing so, Windham School District will assess the sub recipient's:
  - Prior experience with the same or similar sub awards.
  - Results of previous audits and single audit (if applicable).
  - New personnel or new or substantially changed systems.
  - The extent and results of Federal awarding agency monitoring.
- Confirm the statement of work and review any non-standard terms and conditions of the sub award during the negotiation process.
- Monitor financial and programmatic progress and ability of the sub recipient to meet objectives of the sub award. To facilitate this review, sub recipients are required to submit sufficient invoice detail and a progress report. Windham School District project managers will encourage sub recipients to submit regular invoices.

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- Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
- In conducting regular oversight and monitoring, Windham School District project managers' will:
  - Verify invoices include progress reports.
  - Review progress reports to ensure project is progressing appropriately and on schedule.
  - Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
  - Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
  - Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the sub recipient.
  - Review sub recipient match tasks for eligibility.
  - Initial the progress report and invoice confirming review and approval prior to payment.
  - Raise any concerns to the Executive Director of Finance and Operations.
- The Executive Director of Finance and Operations, upon recommendation from the Project Manager, will approve invoice payment and will initial invoices confirming review and approval prior to payment.
- Payments will be withheld from sub recipients for the following reasons:
  - Insufficient detail to support the costs billed;
  - Unallowable costs;
  - Ineligible costs; and/or
  - Incomplete work or work not completed in accordance with required specifications.
- Verify every sub recipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements

Sub recipient project files will contain, at a minimum, the following:

- Project proposal
- Project scope
- Progress reports
- Interim and final products
- Copies of other applicable project documents as required, such as copies of contracts or MOUs

**Audit Requirements**

All sub recipients are required to annually submit their audit and Single Audit report to Windham School District for review to ensure the sub recipient has complied with good accounting practices and federal regulations. If a deficiency is identified, Windham School District will:

- Issue a management decision on audit findings pertaining to the Federal award

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- Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through entity's own records

### **Methodology for Resolving Findings**

Windham School District will work with sub recipients to resolve any findings and deficiencies. To do so, Windham School District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

Windham School District will only consider taking enforcement action against non-compliant sub recipients in accordance with 2 CFR 200.338 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- Temporarily withhold cash payments pending correction of the deficiency
- Disallow all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the sub award.
- Initiate suspension or debarment proceedings.
- Withhold further Federal awards for the project or program.
- Take other remedies that may be legally available.

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