

# Future Proofing Workshop: A Holistic Approach to Subrecipient Management, Pre-Fund Use

Training for State & Local  
Grantees & Subgrantees

December 2024



# Notice of Recording


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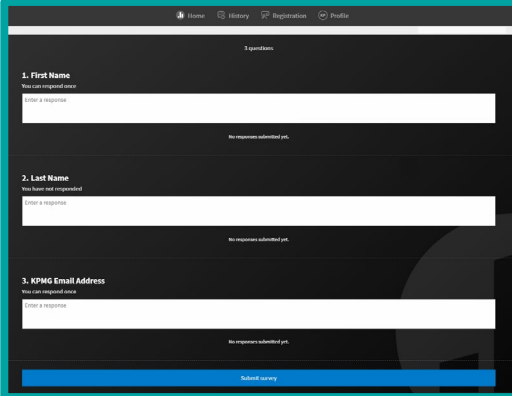
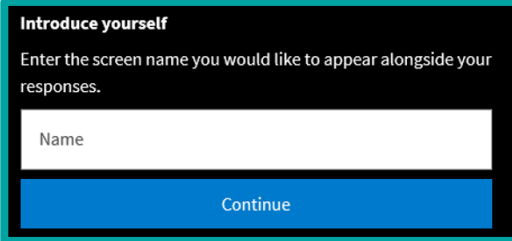
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Additionally, this recording (and any transcription thereof) will be made available to OSC.

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1. From your laptop OR mobile device, navigate to:  <https://pollev.com/oscworkshop>
2. Introduce yourself: Please enter your FULL NAME when prompted (do not skip!) and click/tap Continue.
3. Complete the Check In shown on screen. Complete all three fields and then click Submit.
4. Keep the Poll Everywhere window open. You will need it throughout the training.



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# CPE Guidelines for Virtual Classroom Sessions

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KPMG is approved by NASBA to deliver CPE worthy training.

In order to receive CPE credit:

- ✓ Attend for entire session.
- ✓ Complete **both** the Check In and Check Out in Poll Everywhere.
- ✓ Participate in ALL polling questions.
- ✓ CPE eligibility is based on both time in the session and responses to polling.
- ✓ Participation is tracked.
- ✓ Failure to actively participate will result in denial of CPE credits.

## Check In

0 surveys completed

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# OSC Training Facilitators

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**Stacey Alles**  
State of Colorado



**Gina Salazar**  
State of Colorado

# KPMG Training Facilitators

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**Tom Stanton**  
KPMG



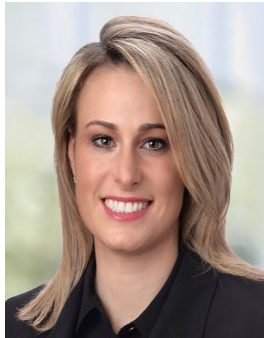
**Jeffrey Thomas**  
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**Marissa Fremont**  
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**Linnea Garland**  
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**Victoria Fenley**  
KPMG



**Cody Bowles**  
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**Jane Venus**  
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**Kaitlin Forman**  
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# Learning Objectives

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**The objective of this training is to explore tactics for holistically managing subrecipients. This would include pre-use risk assessments, readiness, and program design, as well as project execution, monitoring, quality assurance, and closeout and audit readiness.**

**The goal is to provide approaches to coordinated subrecipient management involving department leadership, contracting, program and risk staff, and other stakeholders.**

**Participants should be familiar with their existing subrecipient management processes, including roles and responsibilities.**



# A Holistic Approach to Subrecipient Management

# Day 1

# Training Schedule – Day 1

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<b>Time</b>	<b>Topic</b>
9:00 am – 9:35 am	<b>Introductions to Subrecipient Management Principles</b>
9:35 am – 10:45 am	<b>Approach to Deciding If/When to Use Subrecipients</b>
10:45 am – 10:55 am	<b>Break</b>
10:55 am – 12:15 pm	<b>Pre-use Risk &amp; Readiness Assessment</b>
12:15 pm – 12:45 pm	<b>Lunch</b>
12:45 pm – 2:00 pm	<b>Subrecipient Agreement Content &amp; Formation</b>
2:00 pm – 2:10 pm	<b>Break</b>
2:10 pm – 2:45 pm	<b>Using Pre-Use Assessments to Improve Readiness</b>
2:45 pm – 3:00 pm	<b>Wrap-Up / Q&amp;A</b>

# Introductions to Subrecipient Management Principles



# PolIEV Question #1



What agency are you affiliated with?

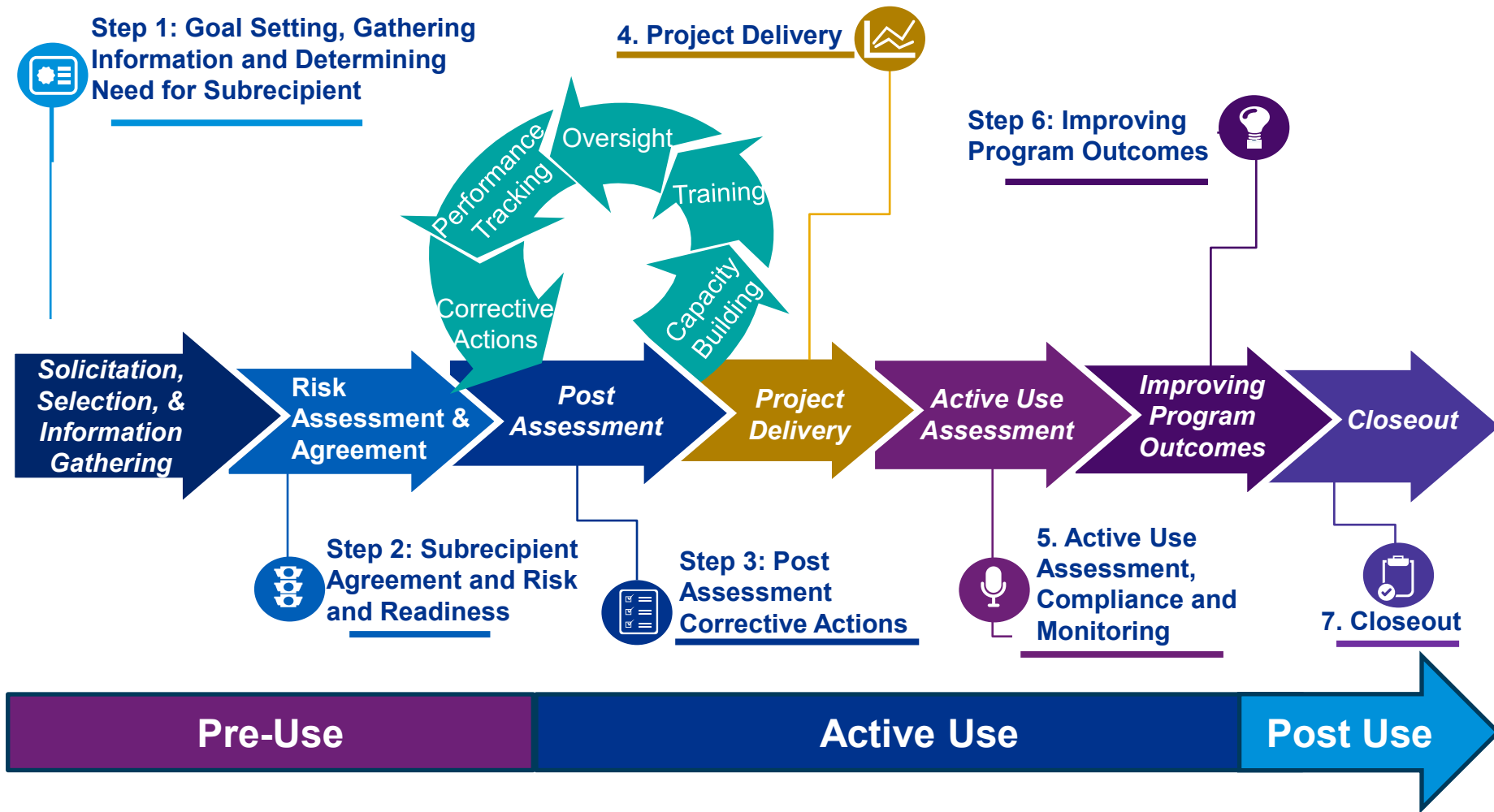
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# Subrecipient Management & Support Cycle



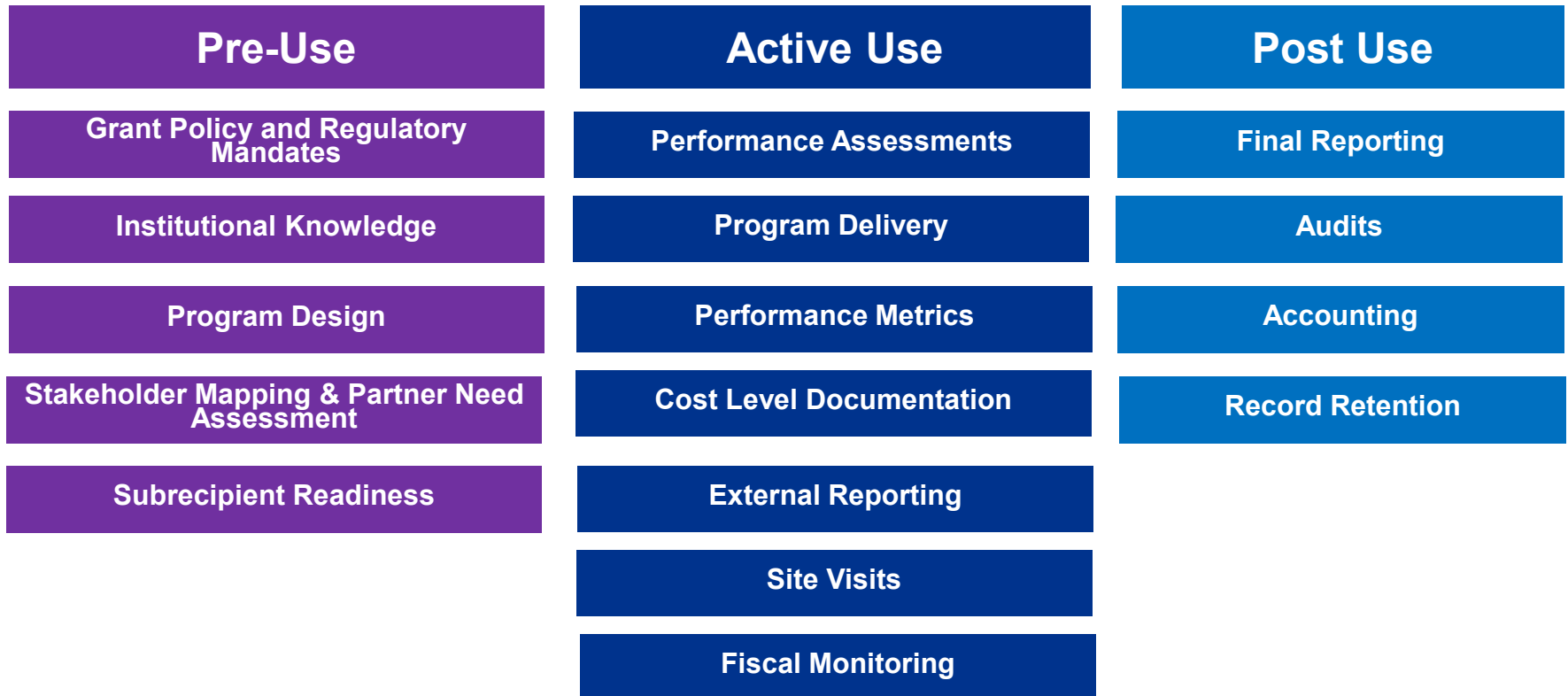
# Topics for Discussion

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- ✓ Key Functional Elements for End-to-End Subrecipient Management
- ✓ Importance of a Holistic Department Approach
- ✓ Using Program Aims, Grant Terms & Other Applicable Rules to Shape Performance Expectations and Risk Criteria
- ✓ OSC Grant Policy

# Holistic Subrecipient Management is an All-Hands Exercise

## Program Phases



## Program Stakeholders





# Importance of a Holistic Department Approach (1 of 2)

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**Adopting a holistic approach to managing subrecipients of federal grant funds from the State is crucial for several reasons:**

**Shaping Policy & Performance Aims:** Subrecipients are critical partners to designing, executing, and meeting public benefit goals and funding use mandates. Pair subrecipient selection and role creation with program planning from the outset.

**Identifying Performance/ Compliance Risk:** Identify performance and compliance risks early based on funding rules, policy aims, and subrecipient assessment; then use to inform relationship, assistance, and accountability when working with subrecipients.

**Efficiently Delivering:** Create performance metrics and monitoring early and with leadership, program, risk, and subrecipients “at the table” from the outset to create actionable and realistic benchmarks for success

**Bolstering Capability:** Shape trainings, technical assistance, and other subrecipient support based on funding complexity, program goals, and honed-in risk assessments – all of that ideally based on inputs from the whole department and subrecipients

**Addressing Needs, Opportunities & Threats:** Utilize an all-hands approach to analyzing risks and translating findings into improvement actions at the program execution and contract management level

## Importance of a Holistic Department Approach (2 of 2)

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**A holistic approach helps ensure subrecipients can not only comply with all federal requirements but also enhance their efficiency and effectiveness in utilizing the grant funds to achieve their intended outcomes.**

**Stakeholder Engagement:** Engaging all relevant stakeholders (subrecipients, federal agencies, community members, etc.) encourages collaboration and ensures parties are aligned with funding use goals and requirements.

**Sustainability:** Broad management perspectives foster sustainability by encouraging subrecipients to develop long-term strategies beyond grant periods such as planning for continued funding, building organizational resilience, and developing scalable programs.

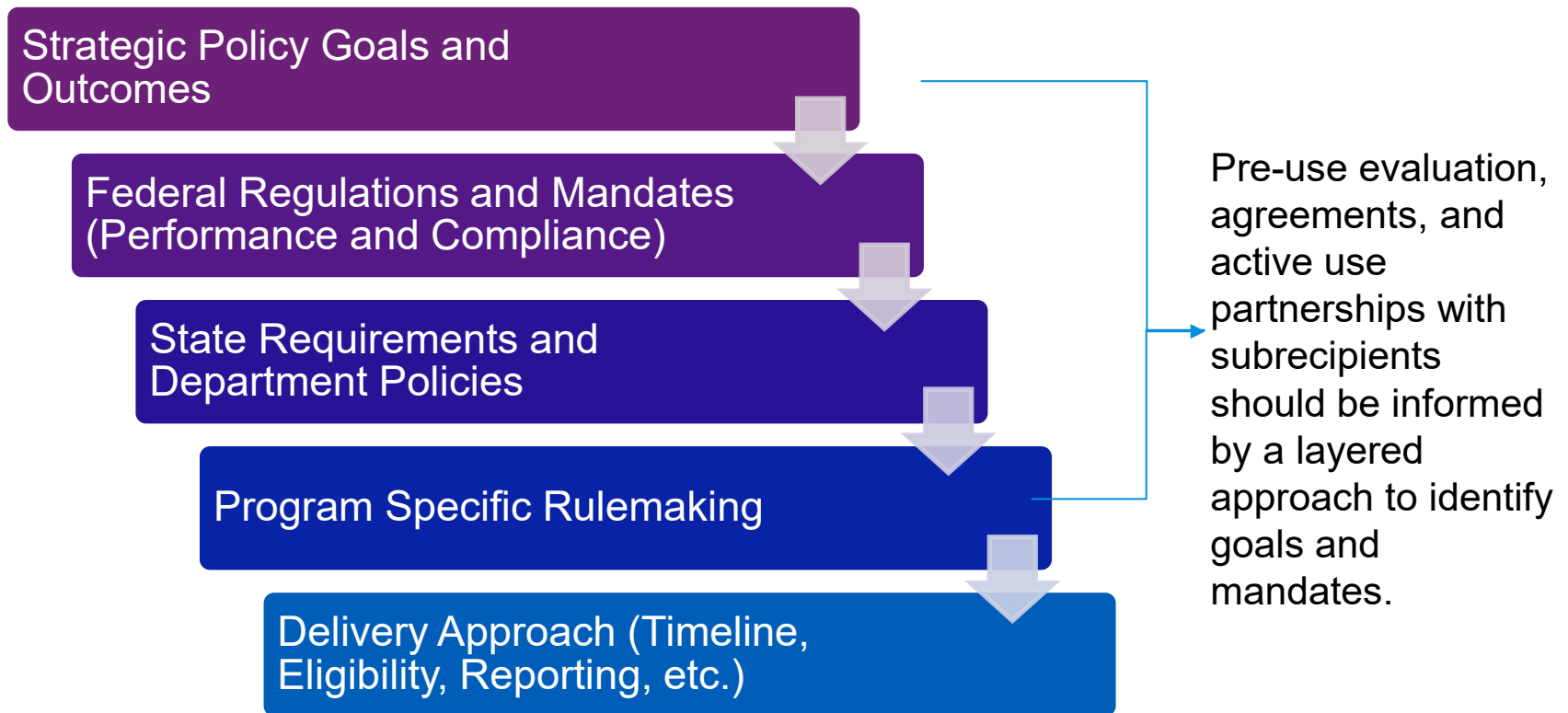
**Continuous Improvement:** Encouraging a culture of continuous improvement helps subrecipients learn from past experiences, adopt best practices, and improve their management and operational practices over time.

**Visibility & Reporting:** Comprehensive oversight ensures accurate and timely reporting of financial and programmatic performance, critical for maintaining federal funding and for transparency and accountability to taxpayers and other stakeholders.

**Protecting Public Interest:** Since federal grant funds often serve vulnerable populations or address critical public needs, it is vital to ensure those funds are managed responsibly and effectively to maximize public benefit.

# Using Program Aims, Grant Terms & Other Applicable Rules to Shape Performance Expectations and Risk Criteria

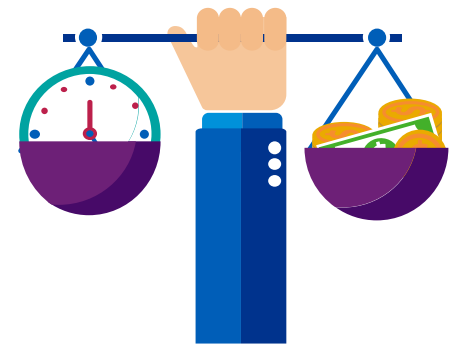
Setting clear performance expectations and identifying risk criteria are critical components of effective subrecipient management. This can be achieved by leveraging:



# OSC Grant Policies and Procedures

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- ✓ OSC Competition Requirements for Grants Policy
- ✓ OSC Competition Requirements for Grants Policy - Technical Guidance
- ✓ OSC Guide For State Agency Compliance With The OMB Uniform Guidance (2 CFR PART 200)



# PolIEV Question #2



## What is your role and how do you interact with subrecipients?



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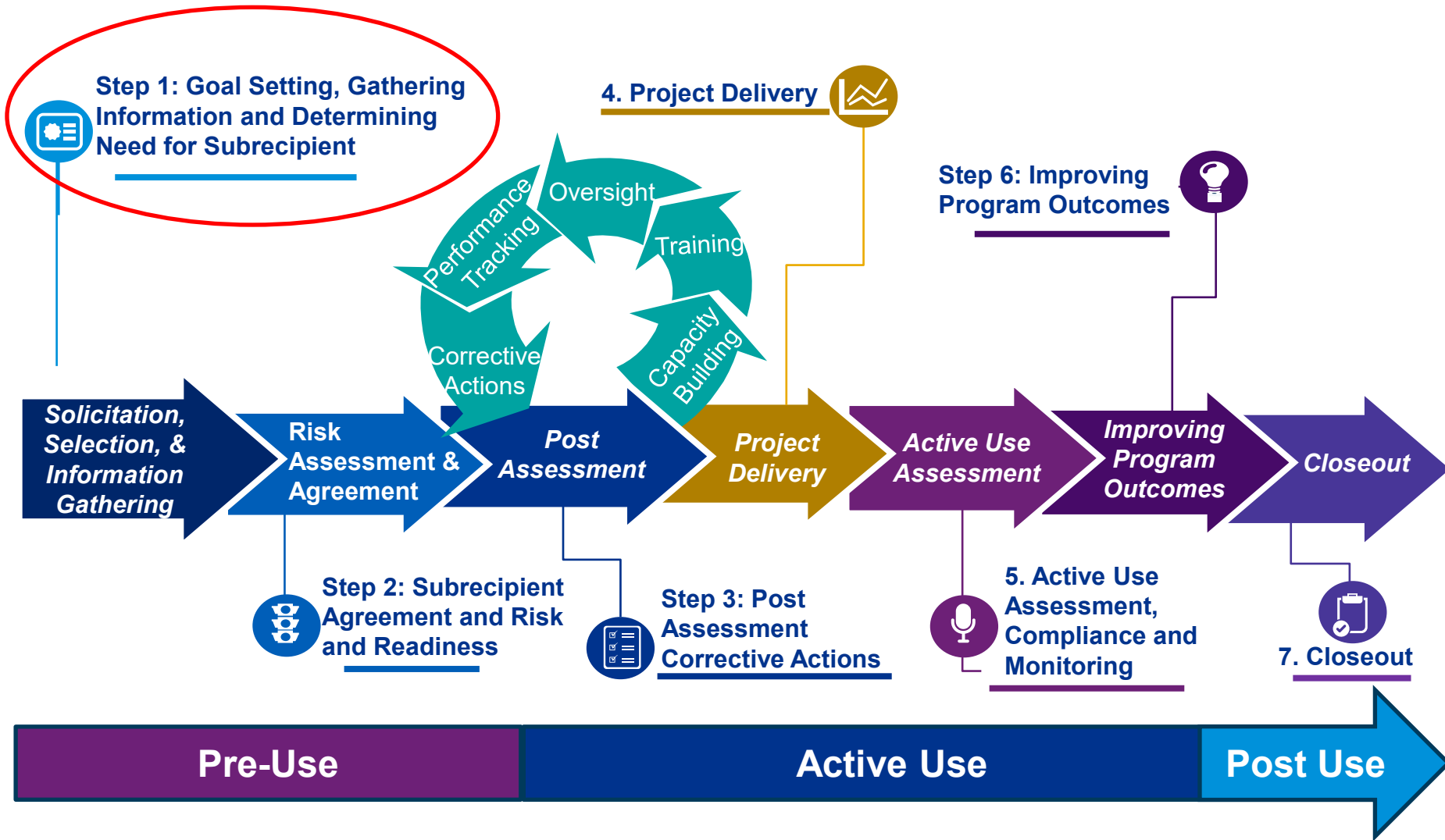
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# Approach to Deciding If and When to Use Subrecipients



# Subrecipient Management & Support Cycle





# Topics for Discussion

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- ✓ Recommended decision-making factors in determining value or necessity of subrecipients
- ✓ Federal and State Expectations for deciding on use of subrecipients
- ✓ Distinguishing subrecipients from contractors
- ✓ Case Study Activity

# Recommended Decision-making Factors in Determining Value or Necessity of Subrecipients



# Federal and State Expectations for Deciding on Use of Subrecipients

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Uniform federal funding rules imply several factors to use in deciding when to use a subrecipient/contractor for intended program or project aims:

- ✓ Utilize entities “that possess the ability to perform successfully under the terms and conditions of a proposed contract,” including “public policy compliance” and “financial and technical resources when conducting a procurement transaction” (2 CFR 200.318).
- ✓ Consider use of subrecipients as necessary to better meet “performance goals, indicators, targets, and baseline data...included in the Federal award” (§200.211(a)); “performance based on the goals and objectives developed during program planning and design” (§200.202(a)(2)); “strategic goals and objectives within the Federal agency's performance plan” (§200.202(a)(3)); and to “show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster the adoption of promising practices” (§200.310).

Source: ([CFR Part 200 Subpart D - Subrecipient Monitoring and Management](#))

# Recommended Decision-making Factors in Determining Value or Necessity of Subrecipients

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**Department(s) should perform a self-assessment based on program aims and current capacity. This is based on whether there is a need for subrecipients and what kind are needed.**

- ✓ Does the department have capability / capacity limitations that would be better addressed by subrecipient?
- ✓ Is there a statutory requirement to use subrecipients? Is there discretion to what can be internalized?
- ✓ Does the program or project require specialized needs that are better addressed by subrecipients (technical skills, community connections, etc.)?
- ✓ Is there tactical / political value in utilizing subrecipients?
- ✓ **Other factors? What other information is needed to make a determination?**



# PolIEV Question #3



## What is a key consideration in determining the value or necessity of a subrecipient?



The subrecipient's marketing strategy

The previous relationship between the project leader and the subrecipient

The ability of the subrecipient to meet the project's requirements effectively and ...

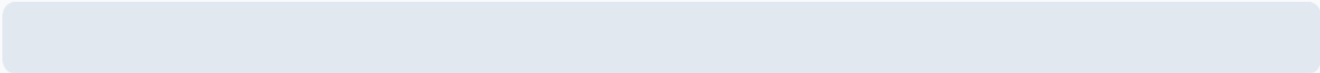
The convenience of access to the subrecipient's primary office

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## What is a key consideration in determining the value or necessity of a subrecipient?

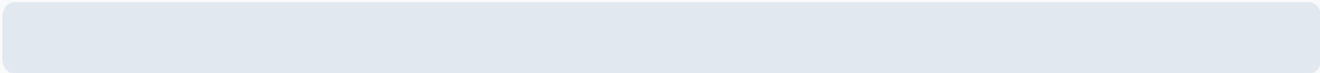


The subrecipient's marketing strategy



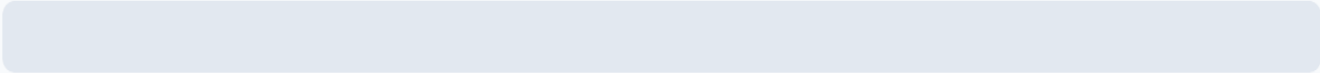
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The previous relationship between the project leader and the subrecipient



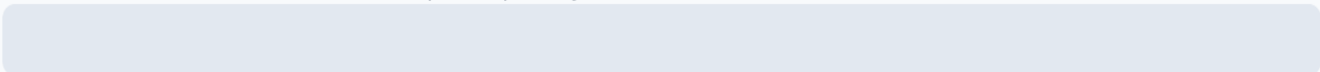
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The ability of the subrecipient to meet the project's requirements effectively and competently



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The convenience of access to the subrecipient's primary office



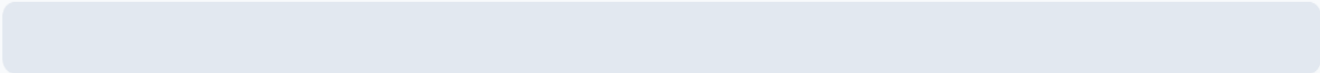
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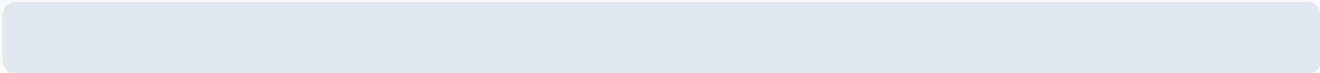


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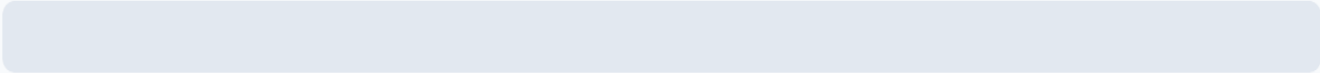
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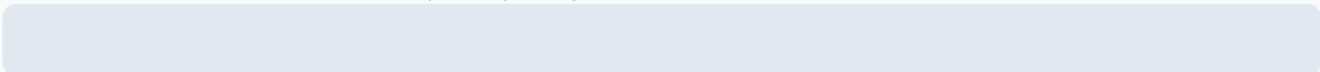
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The ability of the subrecipient to meet the project's requirements effectively and competently



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The convenience of access to the subrecipient's primary office



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# Distinguishing Subrecipients from Contractors



# Defining Subrecipients vs. Contractors – Federal Guidelines

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Before entering a relationship with an entity to provide goods or services or substantive programmatic work, the nature of the relationship with that entity must be determined to set legal and performance dynamics for partnering to achieve intended aims. **“In making this determination, the substance of the relationship is more important than the form of the agreement!”**

## Subrecipients:

- ✓ Performs based on federal program objectives
- ✓ Granted programmatic decision making
- ✓ Responsible for adhering to Federal program requirements
- ✓ Entrusted to carry out authorizing statute aims (versus providing goods or services to benefit grant recipient)

## Contractors:

- ✓ Provides goods or services within normal business operations
- ✓ Operates in a competitive environment
- ✓ Contracted tasks are ancillary to operation of Federal program
- ✓ May not be subject to compliance requirements of the Federal program

Source: ([CFR 75.351 - Subrecipient and contractor determinations.](#))

# Distinguishing Subrecipients from Contractors (SLFRF-specific) (1 of 2)

## Subrecipient, Beneficiary or Contractor Classification Checklist

The Uniform Guidance (effective December 26, 2014) implemented new definitions of Contractor and Subrecipient. With the Coronavirus Relief Funds (CRF) and ARPA State and Local Fiscal Recovery Funds (SLFRF), the need to distinguish between the definitions and roles of subrecipient, contractor, and beneficiary has become evident. *Generally, determination of the relationship with an external entity is verified through review of the proposal, budget, and other related documents.* When the relationship remains unclear, this form can be used to provide assistance in making an accurate determination and provide documentation of the decision made.

### Definitions:

**Subrecipient (2 CFR Part 200.1):** Subrecipient means an entity, usually but not limited to non-Federal entities, 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 award.

**Beneficiary:** A beneficiary is an individual or entity that receives funds as a direct benefit. Beneficiaries may include businesses, nonprofits, and educational institutions that experienced a public health impact or negative economic impact of the pandemic. Examples include recipients of scholarships, Medicaid claims/medical benefits, nonprofits that experienced a significant decrease in donations, or other direct awards of financial assistance. Beneficiaries are not subject to subrecipient monitoring and reporting requirements. The Single Audit Act and 2 CFR Part 200, Subpart F regarding audit requirements do not apply.

**Contractor (2 CFR Part 200.1):** Contractor means an entity that receives a contract as defined below.

**Contract (2 CFR Part 200.1):** Contract means a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award.

For additional information on subrecipient and contractor determinations, see 2 CFR 200.331.

### Classification:

The following three sections include characteristics of an outside entity receiving federal funds – Beneficiary, Subrecipient, or Contractor. Agencies can mark the characteristics that apply to the outside entity receiving federal funds to determine the classification.

#### Section 1: Beneficiary

1. Receives federal funds as a direct benefit; could be an organization or an individual
  - 2. Does not determine eligibility or compliance.
  - 3. No reporting requirements.

#### Section 2: Subrecipient

- 1. Determines who is eligible to receive what Federal assistance.
- 2. Measures performance based on meeting objectives of Federal program.
- 3. Is responsible for programmatic decision making.
- 4. Is responsible for ensuring Federal requirements outlined in the award are followed.
- 5. Uses the Federal funds to carry out a program of the organization as opposed to providing goods or services.
- 6. Is responsible for reporting to the recipient (State agency).

#### Section 3: Contractor

- 1. Provides the goods and services within normal business operations.
- 2. Provides similar goods or services to many different purchasers.
- 3. Normally operates in a competitive environment.
- 4. Provides goods or services that are ancillary to the operation of the Federal program.
- 5. Is not subject to compliance or reporting requirements of the Federal program as a result of the agreement.

#### Section 4: Additional Justification

In determining whether an agreement between a pass-through entity and another non-Federal entity creates a subrecipient, beneficiary, or contractor relationship, **the substance of the relationship is more important than the form of the agreement.** All of the characteristics above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward, assistance payment, or a procurement contract.

#### Additional Justification Notes:

\*For State of Colorado agencies please use the [State Subrecipient vs. Contractor Determination](#) tool to document subrecipient vs. contractor decision and determine CORE codes.

#### Final Determination:

The section above with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the agency. On occasion there may be exceptions to the type of relationship indicated by the checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the agency and the outside entity.

- Subrecipient
- Beneficiary
- Contractor

Reviewed By	
Name(s)/Title(s)	
Signature(s)	
Date(s)	



Source: ([Subrecipient Beneficiary or Contractor Classification Checklist](#))

# PolIEV Question #4



A vendor is hired for a non-essential task in a federal program's operation. The vendor operates in a competitive market and may not need to follow all Federal program rules. Is this vendor a Contractor or a Subrecipient?



Contractor

Subrecipient

Neither

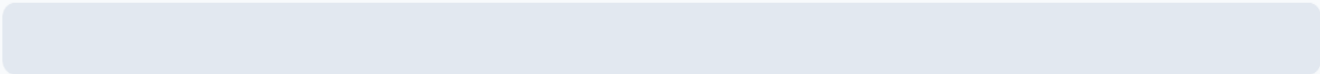
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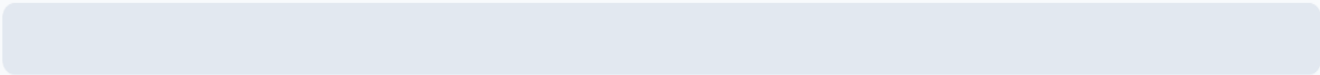


Contractor



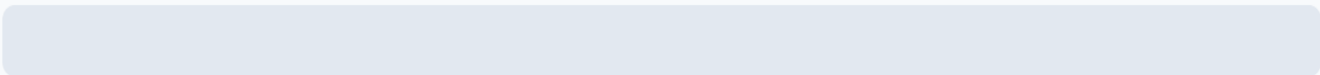
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Subrecipient



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Neither



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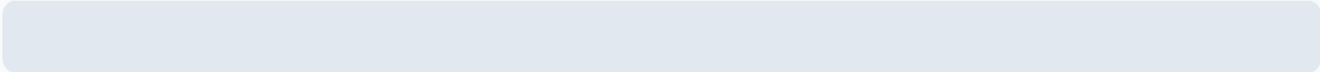
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Contractor



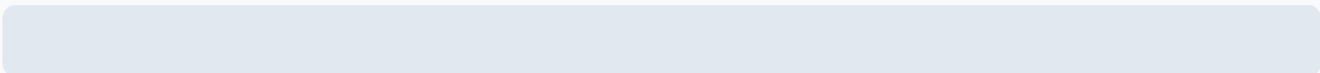
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Subrecipient



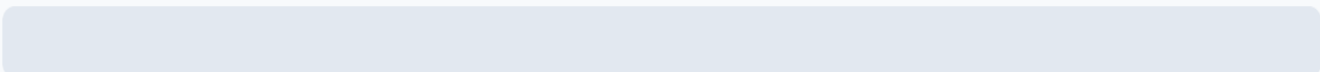
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Neither



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# Activity





# Determining Subrecipient vs. Contractor Activity (1 of 2)

You are a state department responsible for setting up a **Rental Assistance Program** (Program) to provide grants to households for outstanding rental and utility obligations. The aims of this Program are consistent with the mission of the department. Key elements of the program include:

- ✓ Designing a website and creating marketing and outreach material
- ✓ Establishing intake centers across the state in rural areas for applicants to provide documentation
- ✓ Creating a call center to answer questions
- ✓ Visiting in person at communities to raise awareness on the program
- ✓ Staff to process case files for eligibility and calculate grant awards
- ✓ Preventing fraudulent applications

Your department is deciding whether it needs a vendor to implement and execute the program, in addition to department staff.

Apply the decision-making factors just discussed to arrive at a conclusion as to whether you will use a third-party vendor (contractor or subrecipient) to assist.

# Determining Subrecipient vs. Contractor Activity (2 of 2)

The **Building Communities Reinvestment Fund Inc. (BCRF)** will assist your department in the execution, pre-selection, and eligibility review of the **Program's** grant applications.

Responsibilities of the vendor include:

- ✓ Perform outreach activities to raise awareness of the Program
- ✓ Configure Program application portal technology platform to accommodate the Program's requirements as determined by the department
- ✓ Generate a list of applicants ranked for potential funding
- ✓ Collaborate with the department to make beneficiary eligibility decisions
- ✓ Generate and send documents to applicants for completion
- ✓ Underwrite grant agreements
- ✓ Collect payment data and invoices used to review, approve, and disburse grant awards
- ✓ Issue denials through a letter
- ✓ Provide activity reports with a breakdown of grant recipients by district and a graphical mapping solution to depict the funding recipients
- ✓ Facilitate grant compliance monitoring activities on behalf of the department

# PolIEV Question #5



## Determine if Building Communities Reinvestment Fund Inc. (BCRF) is a Subrecipient or Contractor



Contractor

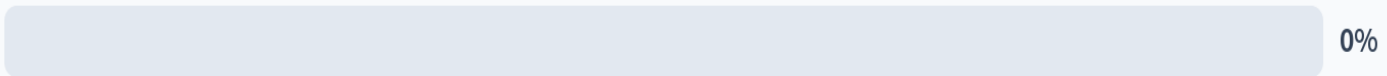
Subrecipient

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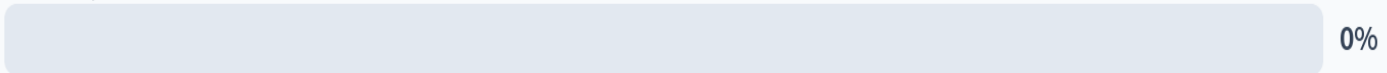
# Determine if Building Communities Reinvestment Fund Inc. (BCRF) is a Subrecipient or Contractor



Contractor



Subrecipient

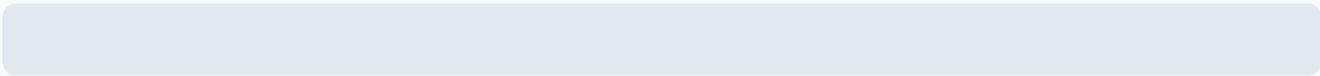


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# Determine if Building Communities Reinvestment Fund Inc. (BCRF) is a Subrecipient or Contractor

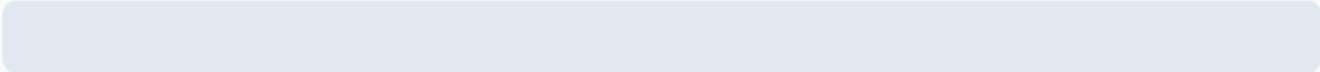


Contractor



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Subrecipient



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# PolIEV Question #6



## How does your department currently determine the need for a subrecipient?

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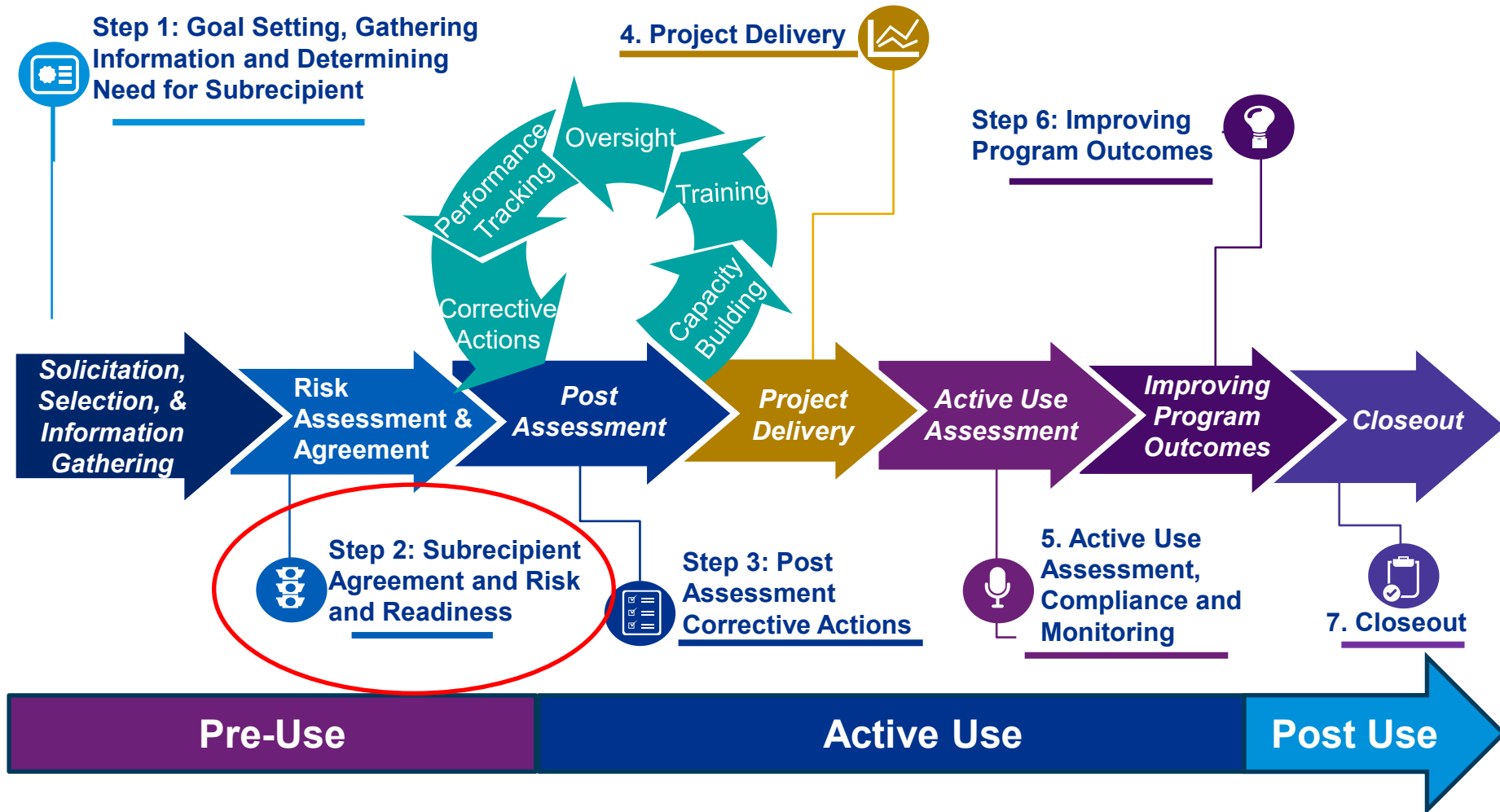
# Break



# Pre-Use Risk & Readiness Assessments



# Subrecipient Management & Support Cycle



# Topics for Discussion

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- ✓ Minimum Federal Standards for Vetting Subrecipients
- ✓ Approaches & Factors for Evaluating Subrecipient Capacity, Capability & Methodology
- ✓ Techniques for Applying Information to Gauge Risk & Remediation Options
- ✓ Activity Discussion

# PolIEV Question #7



Does your agency conduct a pre-use risk assessment, or similar, before entering into an agreement with a subrecipient?

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Yes

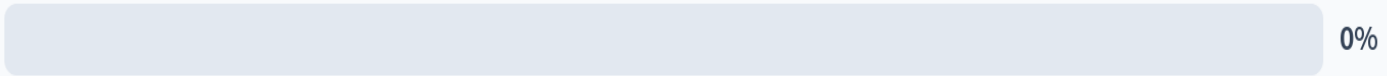
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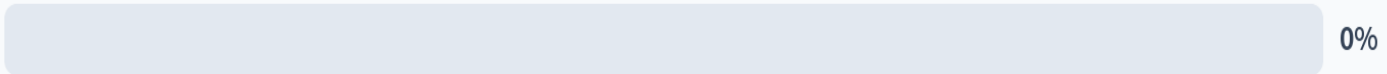
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Yes



No



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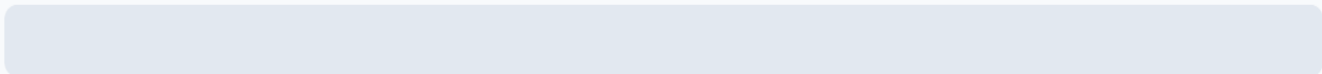
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Yes



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No



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# Minimum Federal Standards for Vetting Subrecipients

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## 2 CFR 200.206: Federal agency review of risk posed by applications

### **b. Risk Assessment:**

*“The Federal agency **must establish and maintain policies and procedures for conducting a risk assessment to evaluate the risks posed by applicants before issuing Federal awards...**If the Federal agency determines that the Federal award will be made, **specific conditions** that address the assessed risk may be implemented in the Federal award.”*

*“In evaluating risks posed by applicants, the Federal agency should consider the following items: (i) Financial stability; (ii) Management systems and standards; (iii) History of performance; (iv) Audit reports and findings; and(v) Ability to effectively implement requirements.”*

### **c. Adjustments to the Risk Assessment:**

*“The Federal **agency may modify the risk assessment** at any time during the period of performance, which **may justify changes** to the terms and conditions of the Federal award.”*

Source: ([CFR Part 200 Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards](#))

# Subrecipient Management Approach

Subrecipient management and risk monitoring is a holistic approach involving use framing, risk assessment, performance oversight, and activity monitoring that addresses program and financial aspects of grant use.

## Program/Performance Management



### Guidance Analysis

Clear understanding and guidance related to program objectives, controls, reporting requirements, and communications according to applicable Federal and State guidelines.



### Risk Assessment

Development and distribution of tailored risk assessments that considers program aims against subrecipients' capabilities and active use to flag areas of higher risk and/or areas of potential noncompliance, which helps inform future monitoring needs.



**Frameworks** set forth the overall landscape of eligible and ineligible uses for grant-funded projects in accordance with the Final Rule of the grant and applicable Federal and State regulations and other requirements.

## Financial Management



### Subrecipient Oversight

Ongoing monitoring and oversight of subrecipients' project activities to determine whether grant requirements are met and whether grant-funded projects are achieving their intended goals and objectives.



### Transaction Review

A review of statistically-sampled transactions for eligibility and allowability and to determine whether the appropriate level of documentation is in place to validate the expense for audit readiness.

# Mapping Performance Mandates to Inform Pre-Use Risk Readiness

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Strategic Policy Goals and Outcomes

Federal Regulations and Mandates  
(Performance and Compliance)

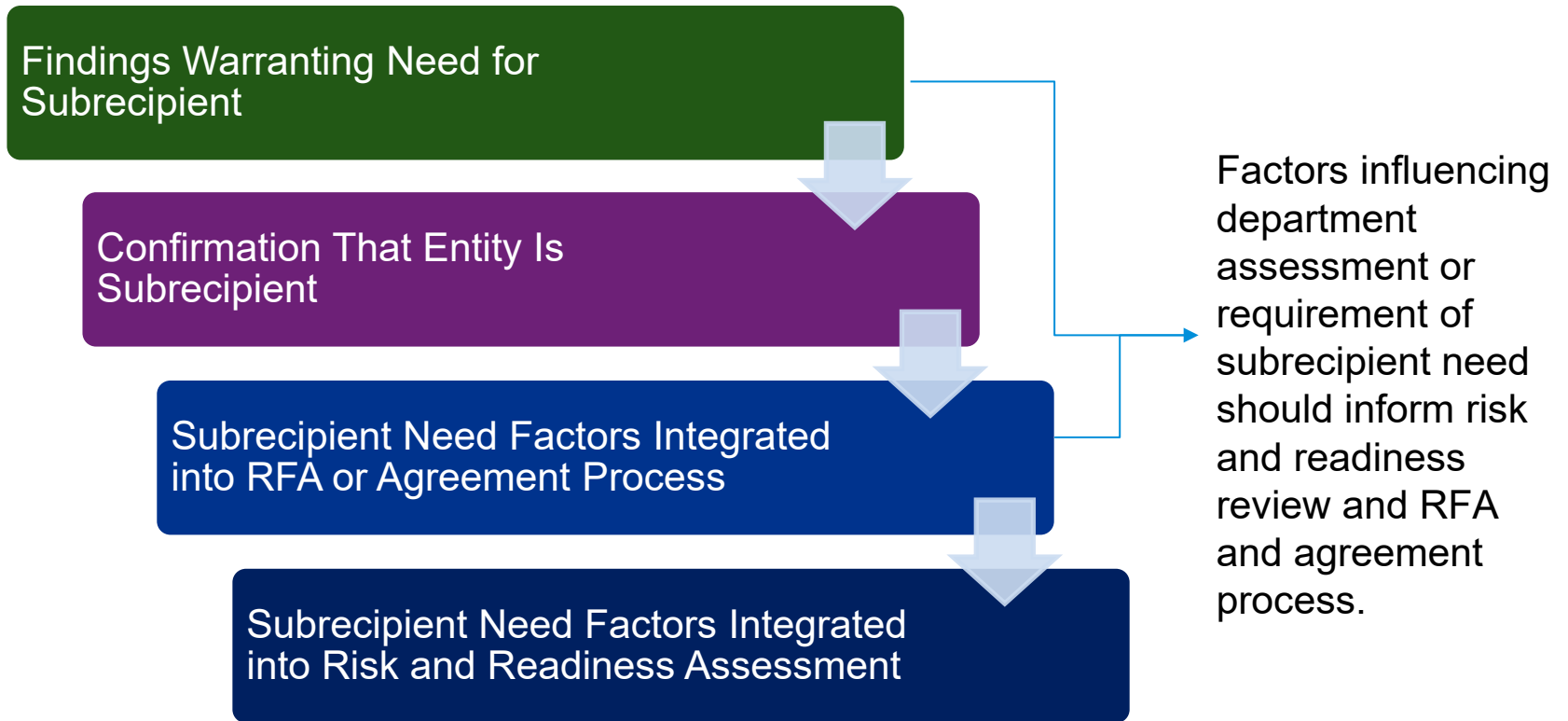
State Requirements and Department  
Policies

Determination of Subrecipient Need

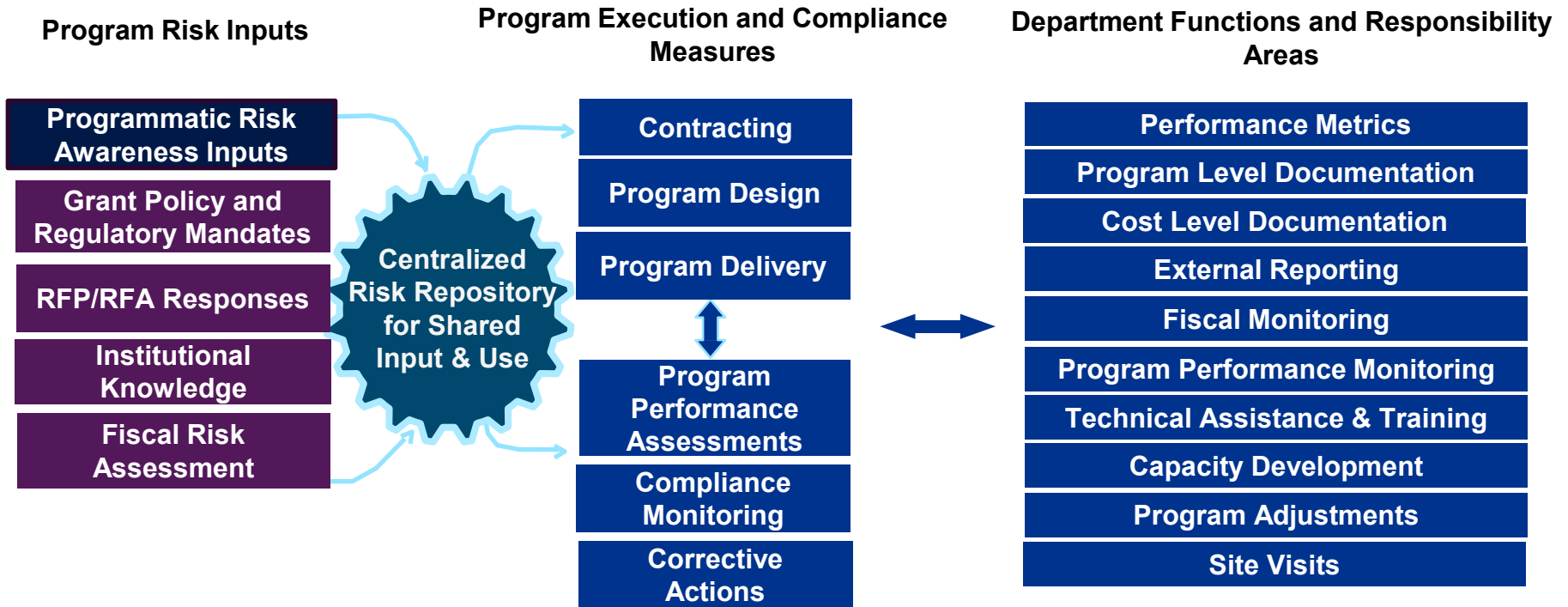
Pre-Use Risk Readiness

# Leveraging Subrecipient Determination Factors

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# Considerations for Collaborative Monitoring Focused on Performance, Cost, and Documentation Mandates





## Department Wide Enablers and Needs

 Shared reporting processes

 Uniform and consistent practices among divisions

 Leadership-level processes for performance goal setting and risk mapping

 Virtual space and regular gatherings to foster inter-division collaboration

 Adopt technology platforms to harmonize and streamline program/subrecipient management

# PolIEV Question #8



Who in your agency is responsible for administering risk assessments to subrecipients?

0

Nobody has responded yet.

Hang tight! Responses are coming in.

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# Factors & Approaches for Evaluating Capacity, Capability & Methodology (1 of 2)

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- ✓ Risk assessments should be **ongoing**, beginning with **pre-award or pre-use** assessments focused on subrecipient capacity to manage the grant from an overall program execution standpoint.
- ✓ From there, assessments should evolve to focus upon key aspects of active funding use, such as eligibility determinations, cost validation, duplication of benefit, Tier 2 subrecipient oversight (if applicable), and fraud avoidance.





# Factors & Approaches for Evaluating Capacity, Capability & Methodology (2 of 2)

Pre-Use or Pre-Award Risk Assessment Components	Post-Award Risk Management
<ul style="list-style-type: none"> <li>✓ Considers subrecipients award amount, project size and complexity.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Assesses compliance with applicable mandates based on the funding sources the subrecipient receives.</li> </ul>
<ul style="list-style-type: none"> <li>✓ Capability, capacity, and prior experience to implement programs.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Compliance with grant requirements: Assess the subrecipients' adherence to the terms and conditions of the grant agreement, including budget allocations, reporting deadlines, and financial management standards.</li> </ul>
<ul style="list-style-type: none"> <li>✓ Policies and procedures related to relevant grant mandates, Code of Federal Regulations, and other applicable statutes (environmental standards, labor standards, etc.).</li> </ul>	<ul style="list-style-type: none"> <li>✓ Financial management, accurate financial reporting, and appropriate fund utilization, expenditure tracking, etc.</li> </ul>
<ul style="list-style-type: none"> <li>✓ Decision making, communication, and reporting processes.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Program performance and progress towards achieving the goals and objectives outlined in the grant agreement.</li> </ul>
<ul style="list-style-type: none"> <li>✓ Other risks that may impact the subrecipients' ability to meet grant requirements or achieve desired outcomes - recent changes in operating environment, financial risks, governance risks, and programmatic risks.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Quality and timeliness of reporting, including financial reports, progress reports, and any other required documentation.</li> </ul>
	<ul style="list-style-type: none"> <li>✓ Effectiveness of training and technical assistance provided.</li> </ul>
	<ul style="list-style-type: none"> <li>✓ Outcomes from monitoring, desk reviews, site visits, etc.</li> </ul>

# Pre-Use Risk Assessment Factors to Consider

## Project and Subrecipient Characteristics

- ✓ Project Size (i.e., dollar value)
- ✓ Project Type (Assets, Services, or Aid Program)
- ✓ Direct Delivery or Subrecipient Based
- ✓ Single Fund or Multiple Funding Sources
- ✓ Recipient history relative to managing comparable project types and complexities
- ✓ Recipient regulated funding audit history
- ✓ Recipient resource capacity relative projects volume, size, and complexity
- ✓ Existence of processes for utilizing multiple funding sources (if applicable)

## Processes for Meeting Grant Project Implementation Rules

- ✓ Process for generating and tracking mandated programmatic data and performance metrics
- ✓ Other processes and procedures in place to meet grant-specific Federal and/or State requirements

## Controls for Meeting Federal Cost Principles, Safeguards & Other Standards

- ✓ Processes to assess cost necessity and reasonableness
- ✓ Processes for financial reporting, accounting records, internal controls, budget controls, source documentation, cash management
- ✓ Processes to monitor/mitigate duplication of benefits and fraud, waste, and abuse
- ✓ Reporting data and documentation to external parties including federal agencies
- ✓ Policy development, approval, communication to staff
- ✓ Assessing internal performance and compliance risks

# Risk Assessment Scoring

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The risk assessment scoring should be calibrated so that **the areas of risk are weighted** based on their impact in terms of the subrecipient's compliance with the terms of the grant agreement and applicable federal and state requirements.

Risk assessment scores can be weighted by **risk criterion** (i.e., by question) and/or by **section** of the risk assessment.

- ✓ If **weighted at the criterion** level, a higher number of maximum risk points would be assigned to the individual question to reflect the criterion's higher level of potential risk.
- ✓ If **weighted by section**, a group of similar questions (e.g., Project Characteristics) would collectively be weighted more/less than other sections of the questionnaire (e.g., Project Delivery/Performance).

Overall, the sum of the weighted questions would fall on a performance scale that ranks the subrecipient as **Low**, **Medium**, or **High** risk.

# PolIEV Question #9



## When is the ideal time to conduct a risk assessment?



Only at the beginning of the program/project

At the end of the program/project

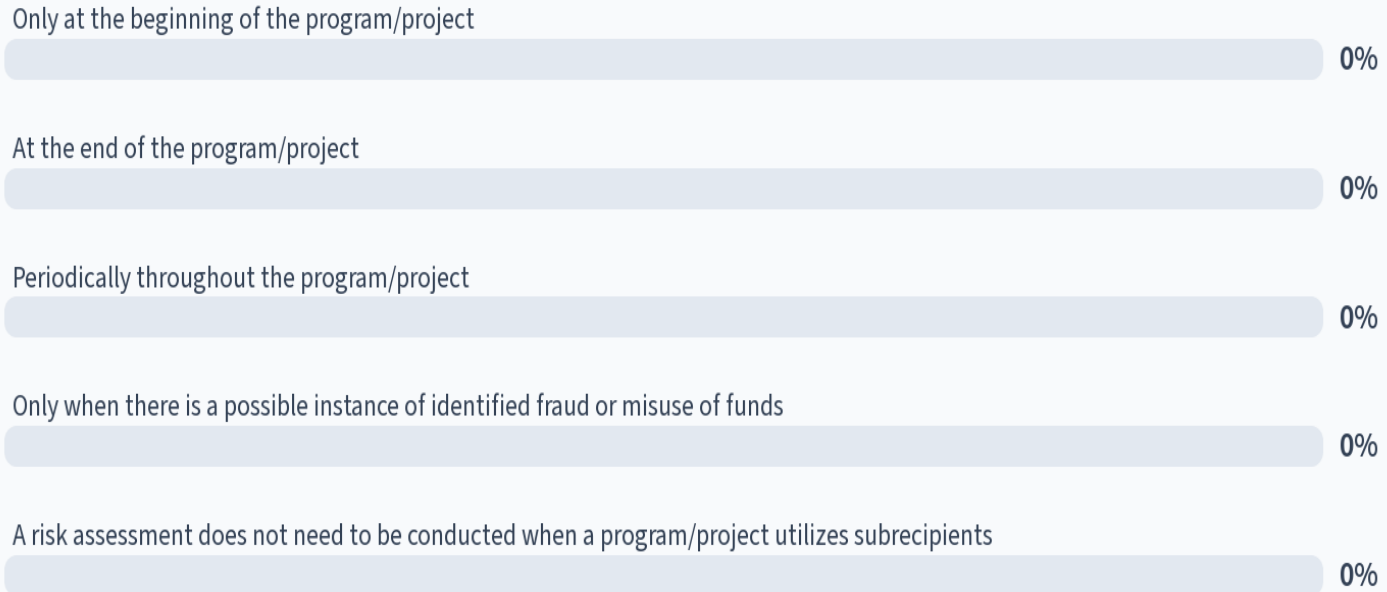
Periodically throughout the program/project

Only when there is a possible instance of identified fraud or misuse of funds

A risk assessment does not need to be conducted when a program/project utilize...

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## When is the ideal time to conduct a risk assessment?



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## When is the ideal time to conduct a risk assessment?

0

Only at the beginning of the program/project

0%

At the end of the program/project

0%

Periodically throughout the program/project

0%

Only when there is a possible instance of identified fraud or misuse of funds

0%

A risk assessment does not need to be conducted when a program/project utilizes subrecipients

0%

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# Pre-Use Risk Assessment Baseline Example (OSC) (1 of 3)

#	Question	Assessment Yes/No/NA (select from drop down)	Score (1=yes)
1	Has the applicant managed federally funded grant programming previously?	Yes	1
2	Did the applicant have an independent financial statement audit or single source audit in the last 24 months? If any findings, list the number and details including resolution	Yes	1
3	Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200?	Yes	1
4	Does the applicant have the capacity to manage and implement federal regulations including 2 CFR 200 and other specific federal regulations pertaining to items such as (segregation of duties, cash handling, contracting procedures, and personnel and travel policies). (2 CFR 200.303 - Internal Controls)	Yes	1

Source: ([OSC Risk Assessment Tool](#))



# Pre-Use Risk Assessment Baseline Example (OSC) (2 of 3)

#	Question	Assessment Yes/No/NA (select from drop down)	Score (1=yes)
5	Have leadership and key staff remained stable in the past year?	No	0
6	Has the applicant's financial or grant management system (technology or other) remained unchanged in the last 12 months? If changes were made, please explain in the comments section.	Yes	1
7	Does the applicant's accounting system segregate expenditures by funding source? (Per 2 CFR 200.302, system must be sufficient to permit the preparation of reports and tracing of funds.)	No	0
8	Has SAM.gov been checked to determine that the applicant is not debarred, suspended, or does not show delinquent federal debt in Sam.gov? (2 CFR 200.214)	Yes	1
9	Has the applicant been consistent/timely with prior program reporting requirements?	Yes	1

# Pre-Use Risk Assessment Baseline Example (OSC) (3 of 3)

#	Question	Assessment Yes/No/NA (select from drop down)	Score (1=yes)
10	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	Yes	1
11	Does the applicant have a Conflict-of-Interest Policy in place and is it documented?	No	0
12	Does (or did) the applicant require, collect and document any expenditure/financial reports from subrecipients (from current or past), and if so how frequently?	No	0
13	Does the applicant have a monitoring process in place for subrecipients?	Yes	1
14	Does the applicant maintain central file locations for all grants, loans, or other types of financial assistance?	No	0

# Pre-Use Risk Assessment Program Specific Example (1 of 2)

Section 1: General Questions	Response	Score	Comment
Has the subrecipient been in existence for more than 5 years?	No		
Has the subrecipient received other funding sources for the same program and/or purpose?	Yes		
If yes, can you conclusively determine that the other funding is not for the same purpose (i.e., duplication of benefits)?	No		
Has the subrecipient previously administered grant funded programs similar to this grant/contract?	No		
Has the subrecipient experienced any changes in key personnel within the last year, such as Controller, Executive Director, Accounting Manager, or Program Manager?	Yes		
Has the subrecipient experienced any changes in accounting and/or personnel systems within the last year?	Yes		
Did the subrecipient's key staff members attend all required trainings and meetings?	No		
Does the subrecipient have any Subcontractors or Subrecipients that are paid through federal funds?	Yes		
If applicable, has the subrecipient previously met all deliverables of existing grants on time and as described in the statement of work?	No		
Has the subrecipient had any performance, compliance, or legal issues identified by internal or external monitors that resulted in the implementation of a performance improvement plan or termination of contract in the past 3 years?	Yes		

*Modified Version of CDEC Risk Assessment*

# Pre-Use Risk Assessment Program Specific Example (2 of 2)

Section 2: Policies and Procedures	Response	Score	Comment
Does the subrecipient's internal procurement policies and procedures align with the terms of the agreement?	No		
Does the subrecipient have a process in place to communicate grant requirements with relevant stakeholders?	No		
Does the subrecipient have specific internal controls and procedures in place to identify funding sources for the same purpose/ program?	No		
Does the subrecipient have controls in place to ensure all costs are reasonable, allowable, and allocated correctly to the appropriate funding source?	No		
Does the subrecipient have a process in place to effectively implement the program, on time and within budget?	No		
Does the subrecipient have sufficient internal controls in place to ensure that the accounting records are free from material misstatements?	No		
Does the subrecipient have a process in place to review invoices and supporting documentation prior to submitting?	No		
Does the subrecipient have a procedure in place to submit invoices according to the Timely Invoicing provision of the contract?	No		
Does the subrecipient have a time and effort reporting system in place to account for 100% of all employees' time, with a breakdown of the actual time spent on each funding project?	No		

# Suggested Elements of the Post-Award Risk Assessment

- ✓ **Project Characteristics** – Questions about the scope of the project, project size, funding sources, and complexity.
- ✓ **Subrecipient Characteristics** – Key questions about the subrecipient’s operating environment, organization structure, years in operation, location, experience, etc.
- ✓ **History of Compliance** – Questions about any prior federal or state compliance issues and mitigating steps.
- ✓ **Capacity** – Questions about resources (staff, tools, systems, etc.) to deliver the agreed-upon scope of work and any recent turnover or changes.
- ✓ **Compliance with Applicable Requirements** – Questions about subrecipient’s ability and documented processes to meet applicable federal and state requirements and/or contractual requirements
- ✓ **Project Delivery and Performance** – Ongoing assessment of the subrecipient’s ability to deliver the scope of work within scope, schedule, and budget, any quality or performance issues, etc.

# Example Post-Award Risk Assessment (1 of 5)

The following is an example template developed with Colorado OIT for federally-funded Internet Service Providers (ISPs) installing broadband.

Risk Assessment Questionnaire			
#	Question	Response	Performance Scale (pts)
<i>A. Project Size and Complexity</i>			
A.1	What is the total project cost(s) for the provider's federally funded broadband projects through OIT? (Include total <u>cost</u> for all projects, if multiple projects have been awarded).	<input type="checkbox"/> Up to \$1M <input type="checkbox"/> \$1M to \$5M <input type="checkbox"/> \$5M to \$10M <input type="checkbox"/> Greater than \$10M	Up to \$1M: 0 \$1M to \$5M: 5 \$5M to \$10M: 10 \$10M+: 15
A.2	How many federally funded broadband projects does the provider have (including projects through OIT and otherwise)?	<input type="checkbox"/> 1 project <input type="checkbox"/> 2-4 projects <input type="checkbox"/> 5-9 projects <input type="checkbox"/> 10+ projects	1 project: 0 2-4 projects: 5 5-9 projects: 10 10+ projects: 15
A.3	Do any of the following physical barriers apply in terms of geographic location(s) of the grant-awarded project sites that may pose a risk relevant to the physical installation of the broadband network? Please check all that apply: <ul style="list-style-type: none"> <li>Egress through hills or mountains</li> <li>Egress through forests</li> <li>Adjacency to water bodies</li> <li>Manmade barriers and/or critical crossings (e.g., railroad, waterbed, irrigation canal, BLA land crossings, highways, buildings)</li> </ul>	<input type="checkbox"/> Egress through hills or mountains <input type="checkbox"/> Egress through forests <input type="checkbox"/> Adjacency to water bodies <input type="checkbox"/> Manmade barriers or critical crossings <input type="checkbox"/> None of the above	Egress hills: 10 Egress forests: 10 Adjacent water: 10 Barriers/crossings: 10 None of above: 0
A.4	Are any of the following community issues relevant in whole or part to the grant-awarded project(s)? Please check all that apply: <ul style="list-style-type: none"> <li>Tribal or other jurisdictional approval needed</li> <li>Zoning changes required</li> </ul>	<input type="checkbox"/> Tribal or jurisdictional approval needed <input type="checkbox"/> Zoning changes required <input type="checkbox"/> Community partnerships or agreements	Tribal approval: 10 Zoning changes: 10 Partnerships: 10 HOAs/Co-ops: 10 None of above: 0

## Example Post-Award Risk Assessment (2 of 5)

<b>B. Provider's Field Operations</b>			
	<b>How long has the provider/organization been in operation?</b>	<input type="checkbox"/> 0 – 5 years <input type="checkbox"/> 5 – 10 years <input type="checkbox"/> 10 – 20 years <input type="checkbox"/> Greater than 20 years	0 – 5yrs: 15 5 – 10yrs: 10 10 – 20yrs: 5 20+yrs: 0
	<b>Has your organization been acquired by or acquired another company (or is in the process of an acquisition or merger) within the past two years, or have there been recent organizational changes?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 10 No: 0
	<b>Has the provider previously successfully secured financing for broadband installation projects?</b>	<input type="checkbox"/> Yes, including financing exceeding \$10M <input type="checkbox"/> Yes, including financing under \$10M <input type="checkbox"/> No	Yes, over \$10M: 0 Yes, under \$10M: 5 No: 10
	<b>Has the provider previously successfully installed residential high-speed internet with download speeds more than 1G?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 0 No: 5
	<b>Does the provider have an existing geographic presence in the grant-awarded location(s) (if multiple grants awarded)?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No, but presence in neighboring locale <input type="checkbox"/> No	Yes: 0 Presence nearby: 5 No: 10

# Example Post-Award Risk Assessment (3 of 5)

C. Prior History of Compliance			
C.1	Does the provider have experience using federal grants?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 0 No: 20
C.2	If the provider has experience using federal grants, has the provider or any of its affiliates ever defaulted on the grant? <sup>3</sup>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A (no prior experience)	Yes: 20 No: 0 No experience: 10
C.3	Has the provider ever received a negative finding during a single or programmatic audit on any federal grant received?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 10 No: 0
C.4	If applicable, have any corrective actions been taken in response to any negative audit findings and/or have changes been implemented to improve the compliance of grants management processes based on feedback received?	<input type="checkbox"/> All corrective actions have been addressed <input type="checkbox"/> Some corrective actions have been taken <input type="checkbox"/> No <input type="checkbox"/> Not applicable (no prior negative findings)	Yes: 0 Somewhat: 5 No: 10 Not applicable: 0
C.5	Has the provider received any previous violations specific to its federal labor and employment laws in the past three years?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 10 No: 0
C.6	Has the provider received any previous safety violations in relation to its broadband projects or prior work in the past three years?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 20 No: 0
C.7	Does the provider have a record within the preceding three years of any other prior violations or lawsuits against the organization within or outside the State of Colorado not already addressed in the above questions?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 10 No: 0
C.8	If applicable, have any corrective actions been taken in response to any previous violations and/or have changes been implemented to improve compliance?	<input type="checkbox"/> All corrective actions have been addressed <input type="checkbox"/> Some corrective actions have been taken <input type="checkbox"/> No <input type="checkbox"/> Not applicable (no prior violations)	Yes: 0 Somewhat: 5 No: 10 Not applicable: 0



## Example Post-Award Risk Assessment (4 of 5)

<b>D. Dedicated Resources</b>			
	<b>How many staff or contracted resources are involved in the grants administration of the provider's allocation of federal grant funds?</b>	<input type="checkbox"/> 1 person <input type="checkbox"/> 2-3 persons <input type="checkbox"/> 4 or more persons	1 person: 10 2-3 persons: 5 4 or more: 0
	<b>Does the provider's leadership have prior experience in the management and administration of federal grant funds?<sup>5</sup></b>	<input type="checkbox"/> Yes, all have prior experience <input type="checkbox"/> Some have prior experience <input type="checkbox"/> No prior experience <input type="checkbox"/> Not applicable (no dedicated leadership)	Yes, all experienced: 0 Some experience: 5 No experience: 10 No leadership: 10
	<b>Has the provider had recent turnover in staff or contracted resources?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Some turnover <input type="checkbox"/> No	Leadership turnover: 10 Some turnover: 5 No turnover: 0
	<b>Has there been any recent turnover in staff or contracted resources responsible for the provider's federal grant project(s) since award of the grant?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Some turnover <input type="checkbox"/> No	Leadership turnover: 10 Some turnover: 5 No turnover: 0
	<b>Has the provider provided training to relevant staff and contracted resources (i.e., those who are involved in the broadband deployment) specific to grants management and compliance with the federal grant funds?</b>	<input type="checkbox"/> Training has been provided to grants administrative staff and project site managers <input type="checkbox"/> Training has been provided to some, but not all, personnel <input type="checkbox"/> No trainings provided	Yes: 0 Some training: 5 No: 10
	<b>Does the provider have adequate specialized resources to deploy resources to perform the scope of work in line with the anticipated project schedule?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Yes, to some extent, but staffing needs exist <input type="checkbox"/> No	Yes: 0 Somewhat: 5 No: 10
	<b>If the provider is leveraging contracted resources, does the provider have experience working with the contracting firm(s)?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	Yes: 0 No: 10 Not applicable: 0



# Example Post-Award Risk Assessment (5 of 5)

<i>E. Compliance with Applicable Federal Requirements</i>			
	<b>For COIT Internal Use Only: Does the provider have a financial management system and processes in place to track and record expenditures for its grant awarded projects?</b>	<input type="checkbox"/> Yes, processes are in place <input type="checkbox"/> Some processes in place <input type="checkbox"/> No processes in place	Process in place: 0 Some processes: 5 No processes: 10
	<b>Does the provider have documented processes to monitor compliance with the terms and conditions of the grant agreement and applicable federal and state requirements?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Some documentation is in place <input type="checkbox"/> No	Yes: 0 Somewhat: 5 No: 10
	<b>Does the provider have a performance measurement plan or similar in place to identify key performance indicators to measure and track intended outcomes of the grant agreement?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Some documentation is in place <input type="checkbox"/> No	Yes: 0 Somewhat: 5 No: 10
	<b>Does the provider have a conflicts of interest policy?</b>	<input type="checkbox"/> Yes, policy is in place <input type="checkbox"/> Some processes, but not formalized in a policy <input type="checkbox"/> No	Yes: 0 Somewhat: 5 No: 10
	<b>Does the provider have a policy and documented procedure in place to monitor for and address potential instances of fraud, waste, and abuse?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> Some documentation is in place <input type="checkbox"/> No	Yes: 0 Somewhat: 5 No: 10

# Techniques for Applying Information to Gauge Risk: Translating Risk Assessments into Risk Categories

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Based on the identified risks from the risk assessment, department(s) can determine the degree the risk may have on program implementation by **assigning risk categories**. These risk categories should be assessed by **weight** based on the **likelihood** and **impact**, and **cost-benefit**.

1. **Assign Weighted Risk Scores:** weight risks with respect to each other based on the severity of its potential impact and likelihood of its occurrence. This should include considerations of cost-benefit analysis.
2. **Assess the Cost – Benefit of Certain Risks:** certain risk pose a higher threat to the implementation of the program. It is important to identify which risk pose a higher cost. The higher the cost, the stronger remediation options should be or mitigation.
3. **Determine the Level of Risk:** based on the weight of each identified risk, sort the risks into three categories (**High Risk, Medium Risk, Low Risk**)
4. **Remediation Options:** establish mitigation strategies based on the risk categories



# PolIEV Question #10



## How frequently do you assess the risk level of your subrecipients?

0

Annually

Semi-annually

Quarterly

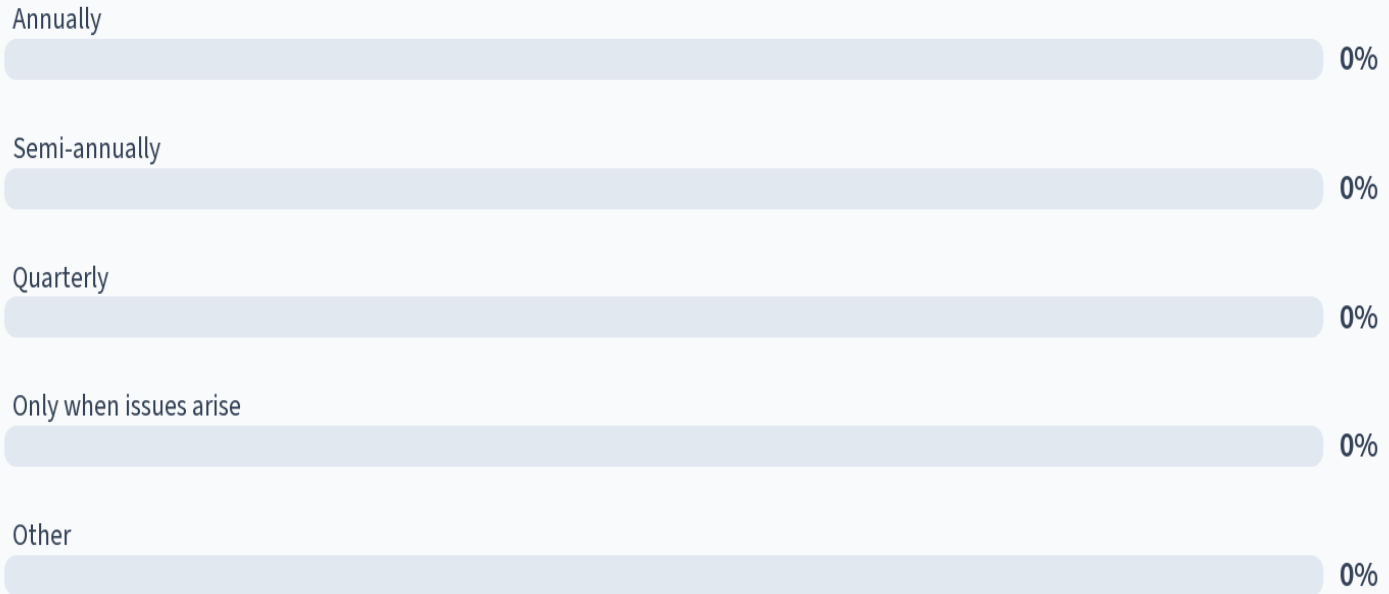
Only when issues arise

Other

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## How frequently do you assess the risk level of your subrecipients?

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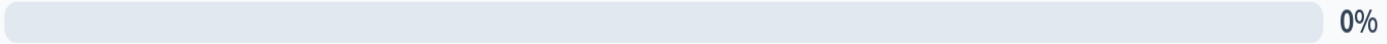


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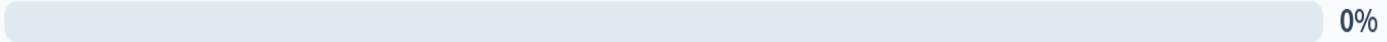
## How frequently do you assess the risk level of your subrecipients?

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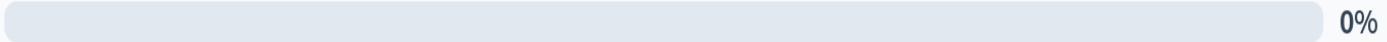
Annually



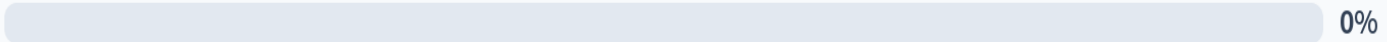
Semi-annually



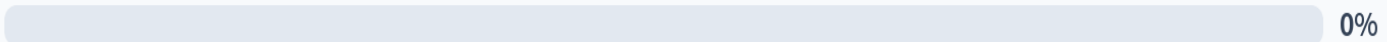
Quarterly



Only when issues arise



Other



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# Risk Identification Exercise





# Risk Identification Scenario

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You are a state department responsible for granting funds to organizations to implement community development projects. One of the subrecipients that will receive a significant grant is a local nonprofit organization called "**Community Builders.**" Community Builders aims to address homelessness in the community by providing shelter, supportive services, and job training programs.

Community Builders is a reputable nonprofit organization that has been operating for five years and have successfully implemented smaller-scale initiatives targeting homelessness prevention and immediate shelter needs using **state** and **philanthropic** funds.

You are considering awarding them a federal grant of **\$2 million** to expand their services and implement a comprehensive program to address homelessness. The grant period spans **two years**, during which Community Builders intends to establish a larger shelter facility, offer vocational training and job placement assistance, as well as provide ongoing support services to individuals transitioning out of homelessness.

# Risk Identification Exercise

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Work in groups to **categorize** and prioritize potential risks associated with Community Builders, discuss the **potential impacts** of each risk and brainstorm mitigation strategies.

# Community Builders Profile

Risk No.	Risk Description	Details	Impact	Mitigation Strategies
1	<b>Capacity and understanding of grant requirements and objectives</b>	Community Builders has successfully implemented smaller-scale initiatives but lacks experience with federal grant requirements such as Duplication of Benefits, Procurement, etc., for grants of this of scope.		
2	<b>Financial management and internal controls</b>	Community Builders relies on a basic accounting software that lacks sophisticated tracking and reporting features for multiple funding sources and complex budgets. Community Builders also lacks documented policies and procedures for fraud prevention, conflict of interest, and financial controls.		
3	<b>Program expertise</b>	Community Builders has a small team with limited expertise in program management, social services, and job training.		
4	<b>Oversight and management of subawards/subcontractors</b>	Community Builders has construction oversight experience, but has not managed subcontractors responsible for specialized services such as mental health counseling or vocational training.		
5	<b>Monitoring and evaluation mechanisms</b>	Community Builders relies on manual tracking and reporting systems with limited capacity to evaluate program progress and outcomes.		

# Community Mitigation Actions

Risk No.	Risk Description	Impact	Mitigation Strategies
1	<b>Capacity and understanding of grant requirements and objectives</b>	Potential misalignment of project focus and objectives. Challenges in handling complex reporting requirements and coordinating diverse stakeholders.	<ul style="list-style-type: none"> <li>Assign a point of contact responsible for interpreting and adhering to grant requirements.</li> <li>Establish strong project management practices and tools.</li> </ul>
2	<b>Financial management and internal controls</b>	Potential budget overruns, misallocation of funds, and difficulty in demonstrating financial stewardship. Potential fraud, financial mismanagement, and compromised compliance.	<ul style="list-style-type: none"> <li>Implement a robust financial management system to accurately track and report fund utilization.</li> <li>Regularly reconcile financial records and conduct internal audits.</li> <li>Develop comprehensive policies and procedures to address key risks and ensure adherence to laws and regulations.</li> <li>Conduct internal audits and train staff on organizational policies and ethical practices.</li> </ul>
3	<b>Program expertise</b>	Difficulties in implementing and overseeing program components, potentially impacting service quality.	<ul style="list-style-type: none"> <li>Hire additional staff with relevant expertise to ensure effective program management.</li> <li>Collaborate with other organizations or agencies to access specialized expertise through partnerships or secondments.</li> </ul>
4	<b>Oversight and management of subawards/subcontractors</b>	Delays, quality concerns, and inadequate reporting from subcontractors.	<ul style="list-style-type: none"> <li>Establish clear expectations, communication channels, and reporting requirements in subcontracts.</li> </ul>
5	<b>Monitoring and evaluation mechanisms</b>	Challenges in data-driven decision-making and demonstrating program impact.	<ul style="list-style-type: none"> <li>Develop a comprehensive monitoring and evaluation framework with clear metrics and indicators.</li> </ul>

# PolIEV Question #11



Which of the following present the highest risks? Select all that apply.



Lack of understanding of grant requirements and objectives

Inadequate financial management systems

Limited experience managing similar grants or projects

Insufficient personnel and technical expertise

Inadequate oversight and management of subawards/subcontractors

Weak internal controls and risk management processes

Insufficient monitoring and evaluation mechanisms

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## Which of the following present the highest risks? Select all that apply.

-  0



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## Which of the following present the highest risks? Select all that apply.

0

Lack of understanding of grant requirements and objectives

0%

Inadequate financial management systems

0%

Limited experience managing similar grants or projects

0%

Insufficient personnel and technical expertise

0%

Inadequate oversight and management of subawards/subcontractors

0%

Weak internal controls and risk management processes

0%

Insufficient monitoring and evaluation mechanisms

0%

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# PolIEV Question #12



Based on your group's discussion, which of the following subrecipient risk descriptions do you feel pose the greatest risk to the program's implementation? Select all that apply.

Lack of understanding of grant requirements and objectives

Inadequate financial management systems

Limited experience managing similar grants or projects

Insufficient personnel and technical expertise

Inadequate oversight and management of subawards/subcontractors

Weak internal controls and risk management processes

Insufficient monitoring and evaluation mechanisms

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Based on your group's discussion, which of the following subrecipient risk descriptions do you feel pose the greatest risk to the program's implementation? Select all that apply.



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Based on your group's discussion, which of the following subrecipient risk descriptions do you feel pose the greatest risk to the program's implementation? Select all that apply.



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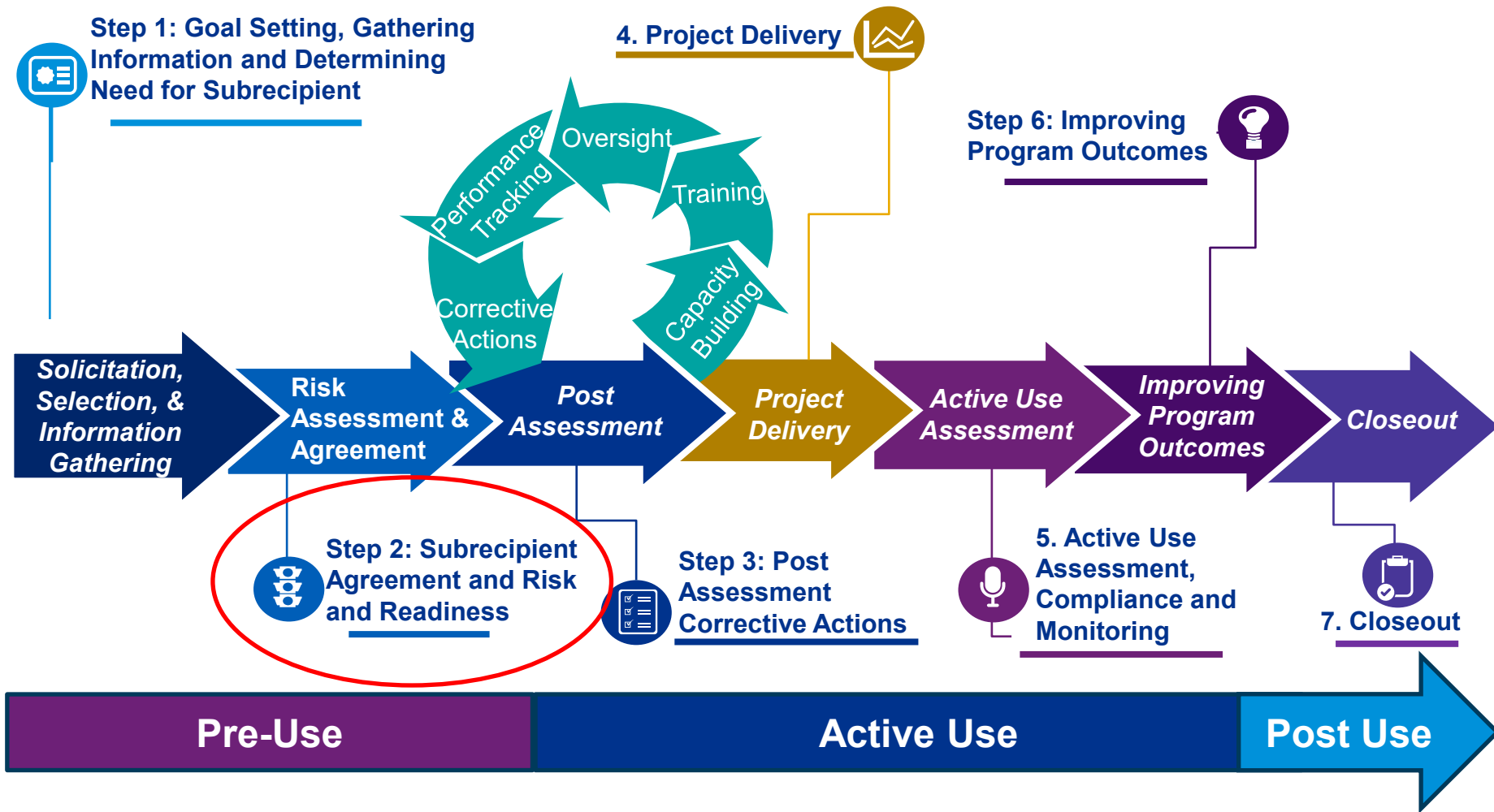
# Lunch



# Subrecipient Agreement Content & Formation



# Subrecipient Management & Support Cycle



# Topics for Discussion

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- ✓ Use of subrecipient agreements to drive program performance and accountability
- ✓ Organizational and process ideas for involving contracting, program, and risk management units in agreement formation and execution
- ✓ Tactics for using subrecipient agreement to shape performance planning and monitoring
- ✓ Case Study Activity



# PolIEV Question #13



## How often do you update subrecipient agreements to reflect any regulatory or programmatic changes?



Annually

Every two years

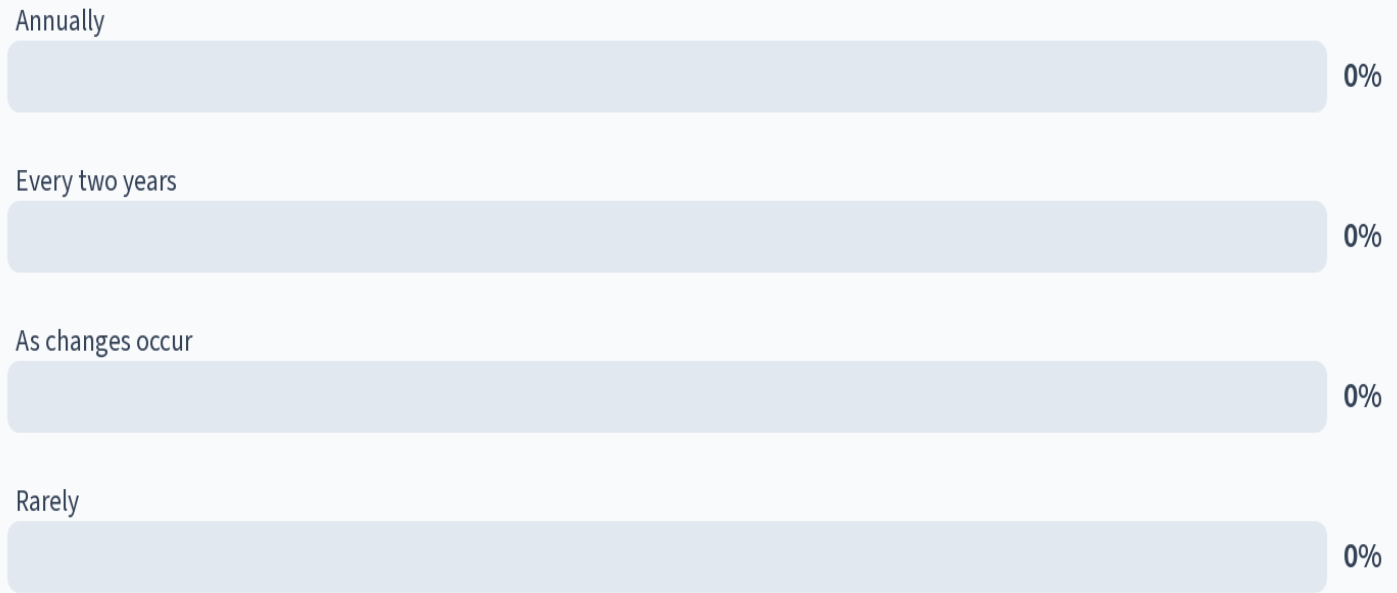
As changes occur

Rarely

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# How often do you update subrecipient agreements to reflect any regulatory or programmatic changes?

0



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## How often do you update subrecipient agreements to reflect any regulatory or programmatic changes?

0

Annually

0%

Every two years

0%

As changes occur

0%

Rarely

0%

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# Partnering to Formulate Subrecipient Agreements

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# Baseline Subrecipient Agreement Components (1 of 2)

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- Entities determined to be a subrecipient **must be notified, in writing, of the obligation to comply with federal regulations**. This includes Counties, other units of local government entities, and non-local government entities considered as being subrecipients.
- If circumstances arise where any of the following information is not available or not known, they **must provide the best information available at the time** to describe the award and subaward, as allowed by 2 CFR 200.331(a):
  - ✓ Subrecipient name (matches Unique Entity Identifier or SAMS Number);
  - ✓ Subrecipient's Unique Entity Identifier or SAMS number;
  - ✓ Federal award identification number;
  - ✓ Federal award date;
  - ✓ Subaward period of performance start and end date;
  - ✓ Amount of federal funds obligated;
  - ✓ Total amount of federal funds obligated to the Subrecipient;
  - ✓ Total amount of the federal award;
  - ✓ Federal award project description;
  - ✓ Name of the federal awarding agency, pass-through entity, and contact information of the awarding official;
  - ✓ CFDA number and name;
  - ✓ Identification of whether the award is R&D; and
  - ✓ Indirect cost rate for the federal award (including if the de minimis rate is charged).

Source: ([Office of the State Controller Guide for Monitoring Subrecipients](#))

## Baseline Subrecipient Agreement Components (2 of 2)

- ✓ **Statement of Work** should leverage the library of common statement of work terms available on the [CCU website](#) for use whenever a contract will have common requirements with other contracts, such as requirements for key personnel, deliverable requirements, and start-up and close-out periods
- ✓ **Budgets** or **milestone/deliverable-based payments** should be distinguished and clearly defined
- ✓ **Reporting conditions** should document the required cadence needed to meet federal, state, and programmatic performance metrics
- ✓ **Termination Conditions** should clearly define if work will be performed in phases, maximum number of extension terms, and duration of the option
- ✓ Agreements should also clearly stipulate conditions for **non-compliance** per 2 CFR Part 180

Source: ([Contract & Grant Forms](#))

# Model Subrecipient Agreement

## STATE OF COLORADO GRANT AGREEMENT

### COVER PAGE

<b>State Agency</b> Insert Department's or IHE's Full Legal Name		<b>Agreement Number</b> Insert CMS number or Other Agreement Number
<b>Grantee</b> Insert Grantee's Full Legal Name. Grantee UEI Insert Grantee's Unique Entity ID		<b>Agreement Performance Beginning Date</b> The later of the Effective Date or Month Day, Year <b>Initial Agreement Expiration Date</b> Month Day, Year
<b>Agreement Maximum Amount</b> Initial Term State Fiscal Year 20xx \$0.00 Extension Terms State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 Total for All State Fiscal Years \$0.00		<b>Fund Expenditure End Date</b> Month Day, Year <b>Agreement Authority</b> – For grant agreements that are 100% General Fund as a result of HB24-1466, all references to federal requirements in the grant agreement template are not applicable, except for Exhibit D, Federal Provisions. Insert Brief Description of the Authority to enter into the Agreement. Include federal authority if appropriate.
<b>Agreement Purpose</b> - Briefly describe the Agreement's purpose		
<b>Exhibits and Order of Precedence</b> The following Exhibits and attachments are included with this Agreement: 1. Exhibit A, Statement of Work. 2. Exhibit B, Sample Option Letter. 3. Exhibit C, Budget. 4. Exhibit D, Federal Provisions. 5. Exhibit E, PII Certification 6. Exhibit F, HIPAA BAA  In the event of a conflict or inconsistency between this Agreement and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority: 1. Exhibit F, HIPAA BAA 2. Exhibit D, Federal Provisions 3. Colorado Special Provisions in §18 of the main body of this Agreement. 4. The provisions of the other sections of the main body of this Agreement. 5. Exhibit A, Statement of Work. 6. Exhibit E, PII Certification 7. Exhibit B, Sample Option Letter. 8. Exhibit C, Budget.		
<b>Principal Representatives</b> For the State: Name Department Name Address Address City, State Zip Email		For Grantee: Name Company Name Address Address City, State Zip Email



## OSC Resources:

- ✓ [OSC Model Contracts Policy](#)
- ✓ [OSC Contract Policy - Mandatory Provisions in State Contracts and Grants](#)
- ✓ [OSC Policy - Modifications to State Contracts and Grants](#)

Source: [Contract & Grant Forms](#)



# Key Agreement Components to Leverage for Performance (1 of 5)

The following are best practices and tactics to leverage key subrecipient agreement components to effectively manage performance.

Component	Leading Practices	Effective Management
<b>Statement of Work (SOW)</b>	<ul style="list-style-type: none"> <li>✓ <b>Clarity and Specificity:</b> Clearly define the tasks the subrecipient is responsible for. Each task should have specific, measurable outputs or deliverables.</li> <li>✓ <b>Milestones and Timelines:</b> Break the project into phases with milestones and timelines. This helps both parties track progress and stay on schedule.</li> <li>✓ <b>Responsibilities:</b> Clearly delineate responsibilities to avoid any confusion about which party is responsible for which activity.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Regularly check progress against the SOW.</li> <li>✓ Use the milestones to assess whether the project is on track.</li> <li>✓ Ensure both parties have a clear understanding of tasks, reducing the risk of scope creep.</li> </ul>

# Key Agreement Components to Leverage for Performance (2 of 5)

Component	Leading Practices	Effective Management
<b>Budget Details</b>	<ul style="list-style-type: none"> <li>✓ <b>Line-Item Budget:</b> Include a detailed line-item budget that outlines all expected costs. This helps to track expenses accurately and ensures funds are allocated properly.</li> <li>✓ <b>Allowable Costs:</b> Clearly state which costs are allowable and unallowable per the funding source's regulations.</li> <li>✓ <b>Payment Schedule:</b> Define the payment terms, including the schedule and conditions for payment releases.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Regularly review the subrecipient's expenditures against the approved budget.</li> <li>✓ Check that costs incurred align with allowable expenses.</li> <li>✓ Monitor cash flow to ensure funds are used efficiently.</li> </ul>
<b>Reporting Requirements</b>	<ul style="list-style-type: none"> <li>✓ <b>Type and Frequency:</b> Specify the types of reports the subrecipient must submit (financial, technical/progress, performance) and the frequency of these submissions.</li> <li>✓ <b>Report Templates:</b> Provide report templates to ensure consistency in the information received.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Ensure timely submission of reports.</li> <li>✓ Compare reported progress against project milestones and financial reports against the budget.</li> <li>✓ Address discrepancies or issues promptly to keep the project on track.</li> </ul>

# Key Agreement Components to Leverage for Performance (3 of 5)

Component	Leading Practices	Effective Management
<b>Compliance Requirements</b>	<ul style="list-style-type: none"> <li>✓ <b>Regulations:</b> Outline all compliance requirements, including federal, state, and local laws, as well as funding agency regulations pertinent to the project.</li> <li>✓ <b>Certifications and Assurances:</b> Require certifications and assurances from subrecipients to ensure they are in compliance with the necessary regulations.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Regularly check for compliance through audits and reviews.</li> <li>✓ Provide training and resources to the subrecipient to help them stay compliant.</li> <li>✓ Address any compliance issues immediately to mitigate risks.</li> </ul>

# Key Agreement Components to Leverage for Performance (4 of 5)

Component	Leading Practices	Effective Management
<b>Monitoring &amp; Evaluation</b>	<ul style="list-style-type: none"> <li>✓ <b>Monitoring Plan:</b> Describe plans for monitoring the subrecipient, including site visits and desk reviews.</li> <li>✓ <b>Performance Metrics:</b> Set clear performance metrics and indicators for evaluating the subrecipient's performance.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Conduct regular monitoring visits and desk reviews to verify activities and compliance.</li> <li>✓ Use performance metrics to objectively assess subrecipient performance and impact.</li> <li>✓ Provide feedback and technical assistance based on monitoring findings.</li> </ul>
<b>Audit Requirements</b>	<ul style="list-style-type: none"> <li>✓ <b>Thresholds and Timelines:</b> Specify the audit thresholds, the scope of audits, and the timeline for submission of audit reports.</li> <li>✓ <b>Access to Records:</b> Include a clause that grants access to the subrecipient's financial and programmatic records for audit purposes.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Ensure audits are conducted as required and audit reports are submitted on time.</li> <li>✓ Review audit findings and require corrective actions if needed.</li> <li>✓ Maintain thorough records to facilitate smooth audits.</li> </ul>

# Key Agreement Components to Leverage for Performance (5 of 5)

Component	Leading Practices	Effective Management
<b>Termination Clauses</b>	<ul style="list-style-type: none"> <li>✓ <b>Conditions for Termination:</b> Define under what conditions the agreement can be terminated, whether for cause (e.g., non-performance) or convenience.</li> <li>✓ <b>Termination Process:</b> Describe the process for termination, including notice periods and any required final reporting.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Use termination as a last resort but have a clear process in place if necessary.</li> <li>✓ Ensure fair documentation of any issues leading to termination.</li> <li>✓ Allow for appeal or resolution processes where feasible to preserve relationships.</li> </ul>

By incorporating these elements into the subrecipient agreement and **rigorously adhering** to the outlined processes and requirements, agencies can **effectively manage subrecipients, ensure compliance, and achieve project goals**. This comprehensive approach not only **mitigates risks** but also fosters a **transparent and collaborative working relationship with your subrecipients**.

# Examples of Additional Risk Factors to Consider in Agreements (1 of 3)

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2 CFR 200.208 specifically outlines the requirements and responsibilities for federal awarding agencies on certifying and managing subrecipient performance, ensuring that they comply with all applicable federal statutes, regulations, and the terms and conditions of the subaward. Specific conditions may include the following:

- (1) **Requiring payments as reimbursements** rather than advance payments;
  - (2) **Withholding authority to proceed to the next phase** until receipt of evidence of acceptable performance;
  - (3) Requiring **additional or more detailed financial reports**;
  - (4) Requiring **additional project monitoring**;
  - (5) Requiring the recipient or subrecipient to **obtain technical or management assistance**;
- or
- (6) Establishing additional **prior approvals**.

# Examples of Additional Risk Factors to Consider in Agreements (2 of 3)

Subrecipient agreements, when thoughtfully structured and carefully managed, can serve as powerful tools to **mitigate risk, maintain compliance, accountability,** and the **successful execution** of a program. Below are special conditions to consider for various project types.

Project Type	Special Conditions
<b>General</b>	<ul style="list-style-type: none"> <li>✓ Fraud or misuse of funds</li> <li>✓ Inadequate record-keeping</li> <li>✓ Non-compliance with audit requirements</li> <li>✓ Duplication of benefits</li> <li>✓ Inconsistent or ineffective distribution of aid</li> </ul>
<b>Infrastructure and Construction</b>	<ul style="list-style-type: none"> <li>✓ Delay in project completion</li> <li>✓ Risk of default by subrecipients</li> <li>✓ Non-compliance with safety and environment regulations</li> <li>✓ Changes in project cost due to fluctuation in material prices</li> <li>✓ Insufficient project monitoring and evaluation</li> </ul>
<b>Healthcare</b>	<ul style="list-style-type: none"> <li>✓ Regulatory compliance with healthcare laws and privacy regulations</li> <li>✓ Efficacy and safety of health interventions</li> <li>✓ Management and security of sensitive patient data</li> </ul>

# Examples of Additional Risk Factors to Consider in Agreements (3 of 3)

Project Type	Special Conditions
<b>Education</b>	<ul style="list-style-type: none"> <li>✓ Quality of educational content and program delivery</li> <li>✓ Compliance with education standards and laws</li> <li>✓ Effective utilization of funds for intended results</li> </ul>
<b>Social Services</b>	<ul style="list-style-type: none"> <li>✓ Fair and equitable distribution of services</li> <li>✓ Fraud or misuse of services</li> <li>✓ Ability to evaluate and report impact measures</li> </ul>
<b>Environmental</b>	<ul style="list-style-type: none"> <li>✓ Compliance with environmental laws and regulations</li> <li>✓ Impact on natural resources and local ecosystems</li> <li>✓ Community consultation and engagement</li> </ul>
<b>Technological</b>	<ul style="list-style-type: none"> <li>✓ Security and privacy breaches</li> <li>✓ Intellectual property issues</li> </ul>
<b>Research</b>	<ul style="list-style-type: none"> <li>✓ Compliance with ethical research standards</li> <li>✓ Intellectual property rights issues</li> <li>✓ Data accuracy and reliability</li> <li>✓ Timely delivery of research outputs</li> </ul>
<b>Training &amp; Development</b>	<ul style="list-style-type: none"> <li>✓ Shortfall in projected benefits or impact</li> <li>✓ Insufficient resource allocation</li> <li>✓ Inadequate follow-up or monitoring</li> </ul>



# PolIEV Question #14



## Which of the following is not a key component of a subrecipient agreement?



Scope of Work

Budget

Marketing and branding guidelines

Milestones/Deliverables

Reporting Conditions

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## Which of the following is not a key component of a subrecipient agreement?

0

Scope of Work

0%

Budget

0%

Marketing and branding guidelines

0%

Milestones/Deliverables

0%

Reporting Conditions

0%

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# Components to Add for Improved Performance

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The **subrecipient agreement** is a **dynamic tool** that is drafted at the beginning of the process but informs the process throughout. To accomplish this, each subrecipient agreement component should be framed with the end in mind and audit readiness.

The following are additional components and tactics to consider for improved performance:

- ✓ Provide **forms for subrecipients** to fill in as appendices as reference at a program and cost level for any audits, desk reviews, or monitoring activities. **Appendix templates** can help qualify grant mandates that incorporates detailed documentation on the workplan, scope, benchmarks (e.g., “project profiles,” eligibility checklists)
- ✓ Supply a **cost checklist** in furtherance of performance mandates
- ✓ Outline expected **performance metrics** for enhanced reporting (e.g., output and outcome information to help gauge project performance metrics)
- ✓ Content to **drive performance and policy mandate accountability** (e.g., progress reports)
- ✓ Equip Tier 1 subrecipients with **guidance for managing Tier 2 subrecipients** (e.g., provide sample risk assessments to facilitate monitoring and compliance)
- ✓ Content to **enable direct subrecipient level documentation for audit readiness**

# Subrecipient Agreements – Corrective Actions

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If you identify gaps in an existing subrecipient agreement, follow a structured, consistent process to address and resolve the issues.

- **Identify and document** specific problems or non-compliance. This could include discrepancies in financial management, failure to meet reporting requirements, or not adhering to scope of work within agreement.
- **Communicate with the subrecipient** and identify issues in writing, providing detailed explanations, evidence, and regulatory citations
- **Develop a corrective action plan** coaching them on steps to resolve the issues, with specific actions to take, deadlines to adhere to, and responsible parties identified. This may include modifying the current agreement.
- **Provide technical assistance, guidance, and support** to help subrecipient implement the corrective actions.
- **Review and update agreements periodically** as program regulations change. A current subrecipient may receive funds for a new activity with additional regulatory requirements. You may have found inadequacies in the basic agreement used by your program. Each of these scenarios reflects a need to update and execute a new or amended agreement with your current and returning subrecipients.
  - It is a good practice to update and execute written agreements with your subrecipients on an annual basis.

# Activity



# Main Street Reinvestment Activity

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Your department is conducting a neighborhood economic revitalization program known as the **Main Street Reinvestment Initiative**. You will rely on subrecipients to execute the program based on minimum federal requirements for benefiting low- and moderate-income neighborhoods, in addition to state economic revitalization and workforce goals.

The funding must be obligated by the end of 2025 and spent by beneficiaries within five years of their award. The federal agency providing the funding requires quarterly and annual reporting on performance outcomes. In addition, the state legislature requires an annual analysis of economic and workforce benefits stemming from the program.

There is a likelihood that beneficiaries would have received other public funding related to similar uses as covered by this program. Also, the federal agency is expected at time of audit to assess how expenses related to program execution were directly related to either the targeting of would be beneficiaries and / or benefiting the intended project investment goals.



# Main Street Reinvestment Activity Discussion Questions

1. What aspects of the program implementation need to be addressed in the subrecipient agreement?
2. How can the scope of work be crafted to address the federal and state policy requirements that need to be achieved and documented?
3. How would you craft milestone/deliverable-based payments in properly executing the program?
4. What particular templates could be required within the agreement for the collection of essential program details from a subrecipient, in order to fulfill reporting requirements?

# PolIEV Question #15



Based on your group's discussion, which of the following elements of program implementation should be addressed in the subrecipient agreement?



Explain that subrecipients may use funds at their discretion without needing to j...

Require subrecipients to provide an annual analysis to the state legislature on th...

Mandate that subrecipients only report performance outcomes if requested by th...

Permit subrecipients to extend the obligation and spending deadlines beyond th...

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## Based on your group's discussion, which of the following elements of program implementation should be addressed in the subrecipient agreement?



Explain that subrecipients may use funds at their discretion without needing to justify how the expenses align with program goals.

0%

Require subrecipients to provide an annual analysis to the state legislature on the economic and workforce benefits derived from the program.

0%

Mandate that subrecipients only report performance outcomes if requested by the federal agency at the end of the funding period.

0%

Permit subrecipients to extend the obligation and spending deadlines beyond the federal requirements if necessary for project completion.

0%

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## Based on your group's discussion, which of the following elements of program implementation should be addressed in the subrecipient agreement?



Explain that subrecipients may use funds at their discretion without needing to justify how the expenses align with program goals.

0%

Require subrecipients to provide an annual analysis to the state legislature on the economic and workforce benefits derived from the program.

0%

Mandate that subrecipients only report performance outcomes if requested by the federal agency at the end of the funding period.

0%

Permit subrecipients to extend the obligation and spending deadlines beyond the federal requirements if necessary for project completion.

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# PolIEV Question #16



Based on the discussion in your group, what are examples of template(s) that could be required within the agreement to collect essential program details from a subrecipient, in order to fulfill reporting requirements? Select all that apply.



Project Profile

Invoice Template

Compliance Requirement Checklists

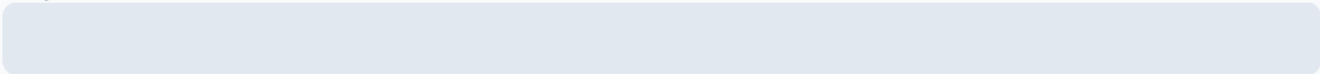
Reporting Templates

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Based on the discussion in your group, what are examples of template(s) that could be required within the agreement to collect essential program details from a subrecipient, in order to fulfill reporting requirements? Select all that apply.

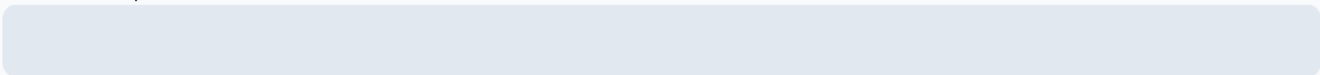


Project Profile



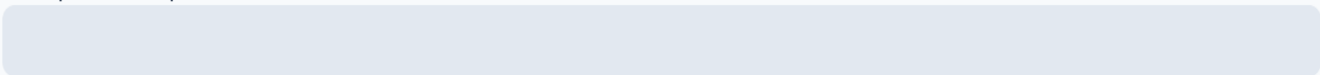
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Invoice Template



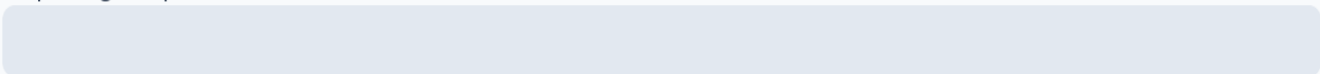
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Compliance Requirement Checklists



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Reporting Templates



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Based on the discussion in your group, what are examples of template(s) that could be required within the agreement to collect essential program details from a subrecipient, in order to fulfill reporting requirements? Select all that apply.

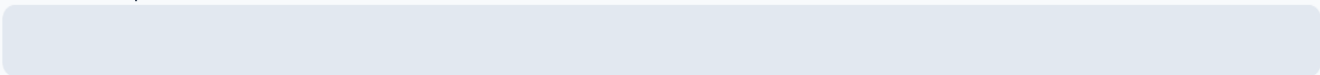


Project Profile



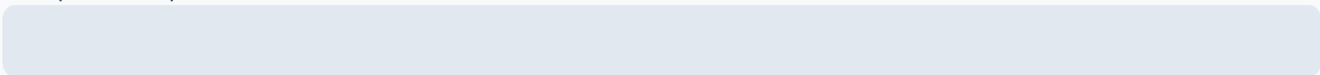
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Invoice Template



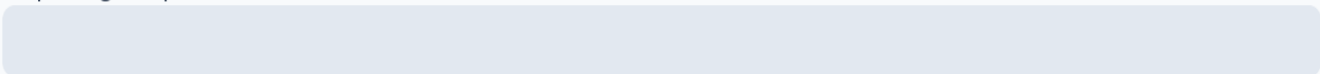
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Compliance Requirement Checklists



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Reporting Templates



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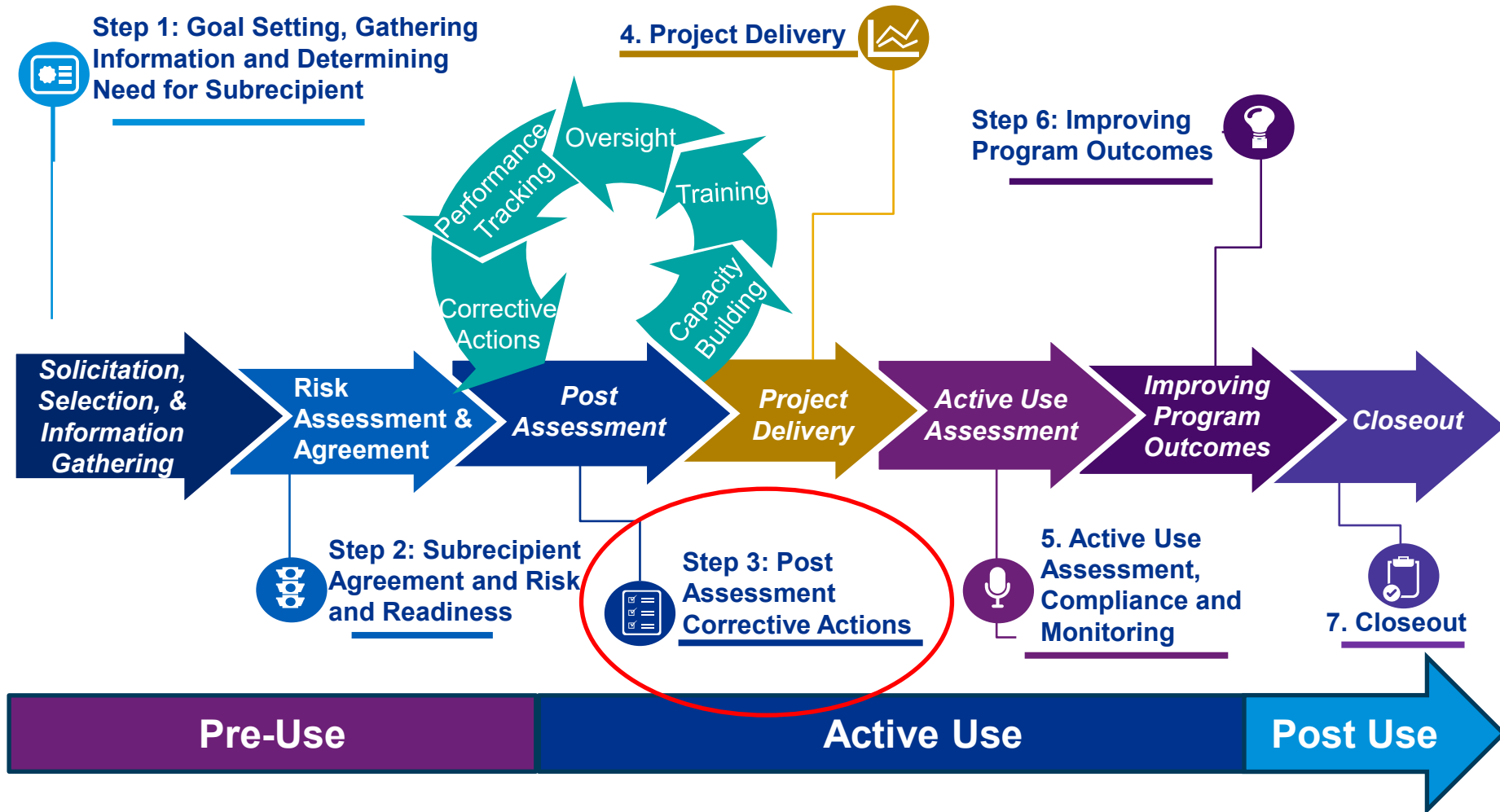
# Break



# Using Pre-Use Assessments to Improve Subrecipient Readiness



# Subrecipient Management & Support Cycle



# Topics for Discussion

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- ✓ Putting Pre-Use Risk & Readiness Assessments to Work
- ✓ Acting on Pre-Use Risk & Readiness Findings
- ✓ Subrecipient Management & Support Cycle
- ✓ Subrecipient Capacity Building & Risk Categorization
- ✓ Risk & Readiness Assessment Activity

# PolIEV Question #17



## What is the importance of conducting a Pre-Use Assessment? Select all that apply

0

Identify gaps in skills, resources and readiness

Helps in designing tailored trainings and resource allocation

Establishes the subrecipient's personal background details

To understand the subrecipient's previous experience

A Pre-Use Assessment does not need to be conducted if you have previously work...

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## What is the importance of conducting a Pre-Use Assessment? Select all that apply

-  0

Identify gaps in skills, resources and readiness

0%

Helps in designing tailored trainings and resource allocation

0%

Establishes the subrecipient's personal background details

0%

To understand the subrecipient's previous experience

0%

A Pre-Use Assessment does not need to be conducted if you have previously worked with the subrecipient

0%

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## What is the importance of conducting a Pre-Use Assessment? Select all that apply

-  0

Identify gaps in skills, resources and readiness

0%

Helps in designing tailored trainings and resource allocation

0%

Establishes the subrecipient's personal background details

0%

To understand the subrecipient's previous experience

0%

A Pre-Use Assessment does not need to be conducted if you have previously worked with the subrecipient

0%

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# Putting Pre-Use Risk & Readiness Assessments to Work

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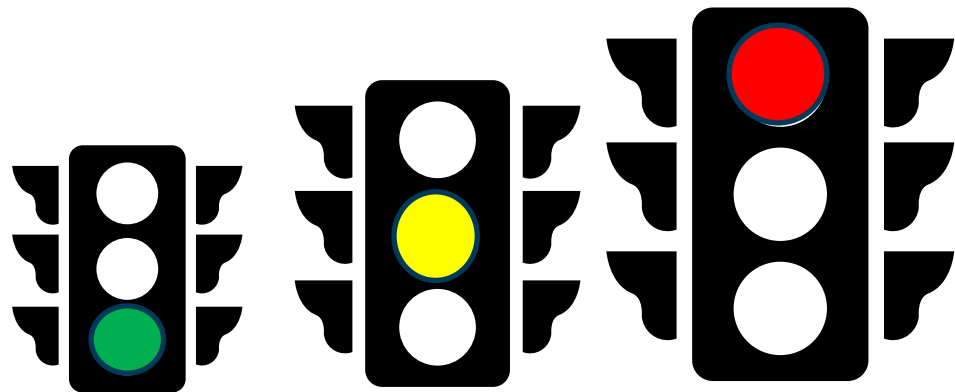
- ✓ **Incorporating pre-use assessments** into the subrecipient management relationship is key to success.
- ✓ The preassessment **aims to identify gaps in skills, resources, and readiness** that need to be addressed.
- ✓ The insights from preassessments **help in designing tailored capacity-building initiatives, training, and resource allocation.**
- ✓ By assessing subrecipients beforehand, it is possible to **mitigate risks and enhance their ability to deliver on program objectives** successfully.
- ✓ Subrecipient support is about **collaborating in positive, constructive ways** to achieve desired program and policy-oriented outcomes.
- ✓ This is an **iterative process**. You want to ensure subrecipients are adequately equipped to effectively deliver what they are tasked to do.
- ✓ Subrecipient support should be an ongoing process throughout the **Subrecipient Management Lifecycle.**
- ✓ **Establishing detailed, thoughtful Standard Operating Procedures (SOPs)** that take pre-use risk assessments into account is a **fundamental at the beginning** of the subrecipient relationship.

# Subrecipient Risk Categorization

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**Based on each Subrecipient's Risk Categorization, Monitoring Plans should be tailored to support program implementation.**

- ✓ **Low Risk:** Standard monitoring and reporting protocols. Periodic reviews and annual site visits may suffice.
- ✓ **Medium Risk:** Enhanced monitoring efforts, more frequent reporting (e.g., quarterly instead of annually), periodic technical assistance, and more frequent site visits.
- ✓ **High Risk:** Intensive monitoring, monthly or bi-monthly reports, regular site visits, tailored technical assistance, and requiring corrective action plans as part of agreement.



# PolIEV Question #18



If a subrecipient is categorized as high risk, which of the following elements should be a part of that subrecipient's monitoring plan? Select all that apply.

0

Technical assistance tailored to subrecipient's needs

Corrective action plans, when applicable

A regular cadence of site visits

Intensive monitoring

Monthly or bi-monthly reports

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If a subrecipient is categorized as high risk, which of the following elements should be a part of that subrecipient's monitoring plan? Select all that apply.



Technical assistance tailored to subrecipient's needs 0%

Corrective action plans, when applicable 0%

A regular cadence of site visits 0%

Intensive monitoring 0%

Monthly or bi-monthly reports 0%

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If a subrecipient is categorized as high risk, which of the following elements should be a part of that subrecipient's monitoring plan? Select all that apply.



Technical assistance tailored to subrecipient's needs 0%

Corrective action plans, when applicable 0%

A regular cadence of site visits 0%

Intensive monitoring 0%

Monthly or bi-monthly reports 0%

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# Acting on Pre-Use Risk & Readiness Findings

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**Create a robust framework** for effective subrecipient management that ensures compliance, enhances performance, and delivers successful outcomes.

**Subrecipient management and success should be an entire enterprise approach.** Start by mapping who, and from which departments, need to be involved in applying the risk and readiness findings.

- ✓ **Engage Departments:** Involve all relevant departments in the process.
- ✓ **Influence Culture:** Foster a culture that prioritizes subrecipient management.
- ✓ **Develop Actionable Plans:** Develop and track tangible action plans.
- ✓ **Lifecycle Management:** Monitor and reassess performance continuously.
- ✓ **Collect relevant data/documentation:** Utilize data for informed decision-making.
- ✓ **Support Capacity Building:** Provide ongoing support and capacity building.
- ✓ **Ensure Compliance:** Promote compliance and audit readiness.
- ✓ **Mitigate Risks:** Develop and implement effective risk mitigation strategies.



# Subrecipient Capacity Building

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The goal of conducting a pre-use risk and readiness assessments is to **use the findings to position your subrecipients for success** by understanding their experience and capacity in managing federal funds

- ✓ **Organizational Capabilities:** roles, processes and systems in place such as a financial management system
- ✓ **Financial Capacity:** financial health and ability to manage funds.
- ✓ **Technical Skills:** ability to collect relevant information and data, analyze and develop program / project reporting
- ✓ **Compliance History:** past audit reports, monitoring reviews, and any instances of non-compliance with federal, state, or local regulations.
- ✓ **Experience and Expertise:** managing similar projects or grants.
- ✓ **Internal Controls:** policies, and procedures.
- ✓ **Staff Capability:** qualifications and stability of key staff members.

**How do you currently build subrecipient capacity and mitigate risks?**

# Subrecipient Risk Categorization

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**Monitor based on risk categorization and communicate expectations before fund disbursement:**

- ✓ **Regular Reporting:** Set clear reporting expectations.
- ✓ **Frequent Communication:** Define communication protocols early on.
- ✓ **Site Visits:** Establish expectations for site visit frequency.

## Review and Analyze Reports

- ✓ **Regular Review:** Clarify review processes and timelines.
- ✓ **Discrepancies:** Establish protocols for identifying / addressing discrepancies.

## Provide Technical Assistance

- ✓ **Training:** Deliver trainings before fund disbursement.
- ✓ **Resources:** Provide necessary resources early.
- ✓ **Capacity Building:** Initiate capacity-building efforts before fund utilization.

**From project inception high-risk subrecipients need enhanced monitoring, frequent communication, additional training, and tailored technical assistance to ensure compliance and successful project outcomes.**

# Ongoing Assessment, Improvement, and Documentation

## Document Everything

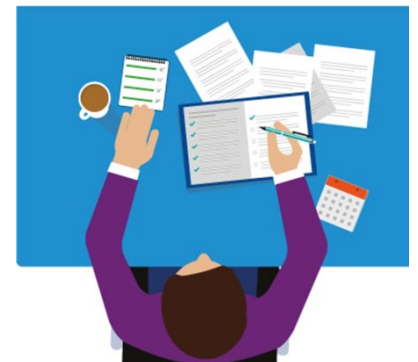
- ✓ **Record Keeping:** Establish robust documentation practices.
- ✓ **Timelines:** Identify required record retention policies outlined by both federal and state regulations. Sometimes federal and state policies differ, so adherence to the longer one is essential.
- ✓ **Auditing / Monitoring:** Document everything to make audits and monitoring easier.

## Develop Corrective Action Plans

- ✓ **Identifying Issues:** Define corrective action procedures.
- ✓ **Follow-Up:** Set clear follow-up protocols.

## Adjust Monitoring Plans as Needed

- ✓ **Ongoing Assessment:** Establish a framework for continuous evaluation.
- ✓ **Feedback Loop:** Design feedback mechanisms early.



# Group Discussion



Which aspect of pre-use subrecipient management requires the most collaboration among your organization's teams?

Nobody has responded yet.

Hang tight! Responses are coming in.

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What approach or tactic discussed today will you consider integrating into your future subrecipient management practices?



Nobody has responded yet.

Hang tight! Responses are coming in.

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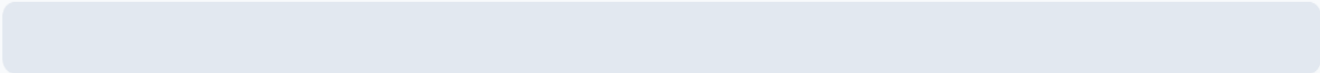
# PolIEV Question #19



## What training topic have you found to be most beneficial for your subrecipients?

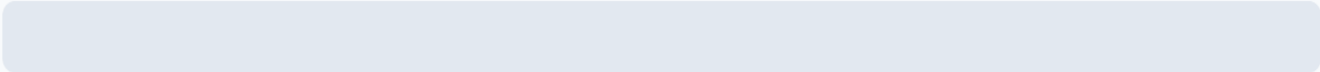
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Financial management



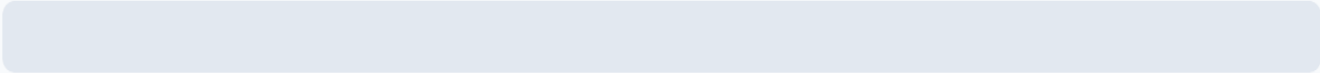
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Regulatory compliance



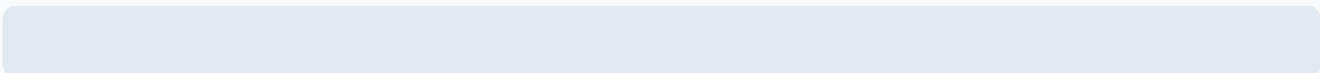
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Program implementation



0%

Risk assessment



0%

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# PolIEV Question #20



What approach or tactic discussed today will you consider integrating into your future subrecipient management practices?



Nobody has responded yet.

Hang tight! Responses are coming in.

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# Wrap-up Questions & Answers



# PolIEV Question #21



Are there any topics covered today that you have additional questions on and/or would like to discuss further?

Nobody has responded yet.

Hang tight! Responses are coming in.

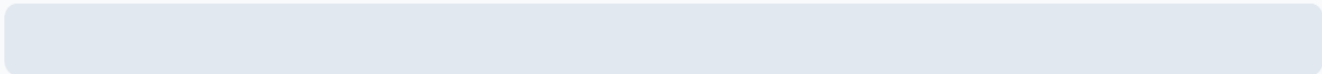
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# PolIEV Question #22



Please complete the feedback survey sent in your breakout room chat!

Completed!



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# Check Out





## Check Out

0 surveys completed

0 surveys underway

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# Still have questions?

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Contact the following individuals at the Office of the State Controller:

**Stacey Alles**

[stacey.alles@state.co.us](mailto:stacey.alles@state.co.us)

303-866-4020

**Gina Salazar-Love**

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303-866-4289

# Thank you!

