

## Pass-Through Entity Responsibilities Checklist

A pass-through entity is a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program. This checklist outlines the pass-through entity's requirements as listed in the Uniform Grant Guidance.

### Subrecipient, Beneficiary and Contractor Determinations (also see Subrecipient vs. Contractor Checklist)

- 200.1/200.331 - A determination has been made that the non-federal entity receiving the funds *are a subrecipient* based on the definitions outlined in the Uniform Guidance. (See Subrecipient, Beneficiary, or Contractor Checklist.)
- 200.331 (a) - The subaward has been clearly identified to the subrecipient as a subaward and the subrecipient has been made aware they are to comply with the provisions outlined in the Uniform Guidance.

### Federal Award Information Required to be in Subaward (Pass-through entities are required to include this information in the subaward to the subrecipient)

#### 200.332 (a)(1)

- Subrecipient name (must match registered name in SAM.gov)
- Subrecipient's DUNS number/Unique Entity Identifier
- Federal Award Identification Number (FAIN)
- Federal Award Date
- Subaward period of performance start and end date
- Subaward budget period start and end date
- Amount of federal funds obligated by this action
- Total amount of federal funds obligated to the subrecipient
- Total amount of the federal award committed to subrecipient
- Project description, as required to be responded to the Federal Funded Accountability and Transparency Act (FFATA)
- Name of federal awarding agency, pass through entity, and contact information for awarding official of pass-through entity.
- Assistance Listings (CFDA) number and title (*For Coronavirus State and Local Fiscal Recovery Fund, CFDA is 21.027*)
- Whether or not the award is Research & Development



- Indirect cost rate for the federal award (including if de minimis rate is used) per 2 CFR 200.414

### **Federal Requirements Needed in Subawards (Requirements and terms to be placed in subawards by the pass-through entity.)**

- 200.332 (a)(2) - The subaward includes all requirements imposed by pass-through entity so that the Federal award is used in accordance with Federal statutes, regulations and terms and conditions of the Federal award.
- 200.332 (a)(3) - The subaward includes any additional requirements including identification of any required financial and performance reports
- 200.332 (a)(4) - An indirect cost rate negotiated between the subrecipient and the federal government. If no such rate exists, a rate negotiated between the pass through entity and the subrecipient or the de minimis rate of 15%.
- 200.332 (a)(5) - The subaward includes a requirement that the subrecipient provide access to its records and financial statements.
- 200.332 (a)(6) - The subaward includes appropriate terms and conditions regarding the closeout of the subaward.
- 200.332 (b) - The subrecipient's risk of non-compliance with federal statutes, regulations, and terms and conditions of the subaward has been evaluated and the following risk factors have been considered:
  - The subrecipient's prior experience with the same or similar awards.
  - The results of previous audits.
  - Whether or not the subrecipient receives a Single Audit in accordance with subpart F of the Uniform Guidance
  - If the subrecipient has had a change in personnel or major change in systems.
  - The extent and results of Federal awarding agency monitoring.
- 200.332 (c) - Consider imposing specific subaward conditions on a subrecipient if appropriate as described in section 200.208 (Specific Conditions)

### **Monitoring of Subrecipient by Pass-Through**

- 200.332 (e) - Activities of the subrecipient are monitored to ensure the subaward is used for authorized purposes, is in compliance with Federal regulations, and the terms and conditions of the award.
- 200.332 (e)(1) - Financial and programmatic reports are being reviewed.



- 200.332 (e)(2) - It has been ensured that the subrecipient is taking timely and appropriate actions on deficiencies pertaining to the award.
- 200.332 (e)(3) - Management decisions are issued for monitoring findings pertaining to the Federal award.
- 200.332 (e)(4) - Resolve findings specifically related to the subaward.

### **Monitoring Tools for Pass-Through Entities to Use with Subrecipients**

- 200.332 (f) - Based on the risk assessment, additional monitoring tools may be useful to ensure proper accountability and compliance with program requirements and achievement of performance goals.
- 200.332 (f)(1) - Consideration has been given to provide subrecipients with training and technical assistance on program related matters.
- 200.332 (f)(2) - Site reviews have been performed of the subrecipient's program operations.
- 200.332 (f)(3) - Arrangements have been made for agreed upon procedures engagements as described in section 200.425 (Audit Services).

### **Additional Monitoring Requirements (Audits, On-Site Reviews)**

- 200.332 (g) - Verify every subrecipient is audited as required by subpart F when it is expected that Federal awards expended during the fiscal year either equaled or exceeded the \$750,000 threshold as set forth in section 200.501 (Audit Requirements).
- 200.332 (h) - Consider whether results of audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to records.
- 200.332 (i) - Consider taking enforcement action against non-compliant subrecipients as described in section 200.339.

## **Electronic Code of Federal Regulations – Title 2 Grants and Agreements**

