

University of Puerto Rico



# Subrecipient Risk Assessment Evaluation Form

**How to use:** The Subrecipient Risk Assessment Evaluation Form is used by responsible offices to assess the level of risk posed by the subrecipient. If the UPR is issuing a subaward to an organization with whom the University has no previous relationship, it is advised to perform a risk assessment at the pre-award stage to determine if a monitoring plan is needed.

## **Subrecipient Risk Assessment Evaluation Form – Guidance Document**

The purpose of this document is to provide an overview of using the University of Puerto Rico Risk Assessment Evaluation Form and the intent behind some of the questions. The form focuses on federal and federal flow-through funds and should not be used for external funds other than that. It is a tool to assist a flow-through entity (PTE) with determining the risk of a subrecipient, and should not be recycled as a questionnaire to send to a subrecipient to complete.

The form is organized into four separate sections: Threshold Questions, Other Considerations, Institutional Questions, and Project Specific Questions.

The Institutional Questions and the Project Questions are scored independently.

### **Threshold Questions**

These questions are intended to quickly identify the highest risk candidates: debarred or suspended, lack of COI policy, and the existence or not of an established accounting system, and acceptable procurement system. “Yes” to answers 1 through 3, and “No” to answers 4 to 7 should prompt your institution to carefully evaluate its ability to issue and successfully manage a project with that subrecipient. If the subrecipient is identified as debarred or suspended, on the SAM system, and the UPR still need to make an agreement with this specific subrecipient, then it is required to obtain prior approval from the prime sponsor.

### **Other Considerations**

These questions are intended to assess risk that may or may not result in additional language in the subaward.

### **Institutional (Subrecipient) Questions (Scored)**

These questions focus on institutional characteristics of the subrecipient and are independently scored. For institutions that receive \$750,000 or more in federal funds, this institutional score should be static during the year, but may change after their single audit has been completed. For institutions under the \$750,000 threshold, this number may change during the year. Some of these questions are similar to those in other sections. For example, the question related to COI in this section is trying to evaluate the institution’s experience with COI, not just if they have a compliant policy (where compliant policy may depend on the sponsor/specific project).

### **Project Questions (Scored)**

These questions focus on the characteristics of the project and are independently scored. Again, some are similar to prior questions. For example, Question #6, on Project Specific Questions section, related to place of performance is trying to evaluate the risk of a project being awarded to a domestic

institution, but where the research may be performed in a foreign country, or where the work is being performed outside of their institution.

**Scoring Methodology**

A subaward with another UPR campus or unit should be considered as low risk. Also a subaward may be considered as low risk if it receives an institutional score of at most 9, a project score of at most 13, or a combination total of institutional and project score below 26. An institutional score over 9, a project score over 13, or total combined score equal or above 26 constitute a high risk subaward.



# Subrecipient Risk

## Assessment Evaluation Form

UPR Form Handling Information:		
Completed by:	Office	Date (mm/dd/yyyy)

Institution/Organization ("Subrecipient") Information:
Name: _____
UFIS Project Number: _____
Prime Sponsor: _____
Project Title: _____
CFDA Number: _____
DUNS: _____
FAC EIN: _____

I. Threshold Questions (not scored)
<b>SAM questions (If yes to 1, 2, or 3, consider alternative to initiating agreement)</b>
<b>1. Is the Subrecipient institution currently debarred or suspended?</b> ____ Yes ____ No
<b>2. Is the Subrecipient institution's PI presently debarred or suspended?</b> ____ Yes ____ No
<b>3. Does the Subrecipient indicate or display in SAM with "delinquent federal debt"?</b> ____ Yes ____ No
<i>(If no to 4, 5, 6 or 7, consider alternative to initiating agreement)</i>
<b>4. If the sponsor requires a Conflict of Interest Policy, does the Subrecipient have a compliant policy in place?</b> ____ Yes ____ No
<b>5. Does the Subrecipient have an acceptable accounting system?</b> ____ Yes ____ No

**6. Does the Subrecipient have an acceptable procurement system?**

Yes

No

**7. If required, has the Subrecipient completed an audit under A-133 or the Uniform Guidance for the most recent fiscal year?**

Yes

No

**II. Other Considerations (Use this section to enhance risk management plan)**

**1. Does the project include work covered by ITAR or EAR (at Subrecipient, or Subrecipient accessing ITAR/EAR work done at Prime Institution)?**

Yes

No

**2. Is there a potential or identified conflict of interest? (If yes, include mitigation plan and supporting documentation)**

Yes

No

**3. Is cost-share required or included?**

Yes

No

**4. Is participant support included in the Subrecipient's budget?**

Yes

No

**5. Does the Subrecipient have adequate experience receiving same or similar federal awards?**

Yes

No

**III. Institutional Questions**

	Score
<b>1. Is the Subrecipient institution foreign or domestic?</b>	
a. Subrecipient is a U.S. based institution	0
b. Subrecipient is a foreign location with stable government and financial systems	3
c. Subrecipient is a foreign location with unstable government or financial systems	6
d. Subrecipient is in a restricted foreign location	9
<b>2. What is the Subrecipient Organization type?</b>	
a. University	0
b. Other non-profit	4
c. Industry	6

<b>3. Does the Subrecipient have a Negotiated (F&amp;A) Indirect Cost Rate Agreement?</b>	
_____ Yes	0
_____ No	3
<b>4. Were the results of the most recent audit under A-133/the Uniform Guidance (or similar)</b>	
a. Yes, audit is clean (no findings) or no relevant findings	0
b. A-133/UG audit has findings but no significant deficiencies or material weaknesses	1
c. A-133/UG audit has qualified or adverse opinions.	4
d. No A-133/UG audit, but has alternative recurring annual audit with no relevant findings	1
e. No A-133/UG audit, but successfully completed an audit or major review by a federal agency	2
f. No A-133/UG audit, but has alternative recurring annual audit with relevant findings	6
g. No audit	6
<b>5. Is the Subrecipient Institution mature?</b>	
a. Subrecipient experience 10+ years	0
b. Subrecipient experience 5-9 years	2
c. Subrecipient experience 1-4 years	4
d. Subrecipient is start-up (less than 1 year)	6
<b>6. Does the Subrecipient Institution have experience with determining conflicts of interest (evidence of an acceptable Conflict of Interest Policy)?</b>	
_____ Yes	0
_____ No	6
<b>Institutional subtotal</b> _____	
<b>IV. Project Specific Questions</b>	
<b>1. What is the Prime Award type?</b>	
a. Grant	0
b. Contract	6
<b>2. Amount of Outgoing Funds?</b>	
a. Outgoing Funds > \$650,000	3
b. Outgoing Funds \$150,000 – \$649,999	2
c. Outgoing Funds \$25,000 - \$149,999	1
d. Outgoing Funds \$1 - \$24,999	0

<b>3. What is the percentage of the Prime Award being subcontracted (specific to this Subrecipient-not total)?</b>	
a. 0-24%	0
b. 25-49%	3
c. 50% +	9
<b>4. Does the work include Human Subjects, Animal Subjects or Embryonic stem cells?</b>	
a. No	0
b. Human or Animal Subjects approved by Subrecipient IRB or IACUC	1
c. Embryonic stem cells	4
d. Sponsor must approve	6
e. Subrecipient using Prime Recipient's IRB or IACUC	9
<b>5. Scope of Work/Deliverables</b>	
a. The Subrecipient will only submit progress reports	0
b. The Subrecipient is responsible for tangible products	1
c. The UPR's PI's work is dependent upon Subrecipient's work	3
d. The UPR's work is dependent upon Subrecipient's work and continuation funding for UPR's is tied to performance.	6
<b>6. Where is the Place of Performance?</b>	
a. All work will be performed at the Subrecipient's Institution	0
b. Some work will be performed at the PTE's Institution	4
c. All work will be performed at the PTE's Institution	6
	<b>Project subtotal</b> _____
	<b>Grand total (Institutional + Project subtotals)</b> _____