

TRORC Subrecipient Oversight Monitoring Policy

Adoption of this policy certifies the TRORC (pass-through entity) shall monitor the activities of subrecipients to ensure that federally-funded subawards are used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved (2CFR §200.331(d).)

A subrecipient is granted a subaward for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient (2CFR §200.330(a)) to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Pass-through entity monitoring of the subrecipient must include:

- 1) Reviewing financial and programmatic reports required by the pass-through entity.
- 2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- 3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision (2CFR §200.331(d)).

Depending on the TRORC's assessment of risk posed by the subrecipient, the following monitoring tools may be used for TRORC to ensure proper accountability and compliance with the program requirements and achievement of performance goals:

- 1) Providing subrecipients with training and technical assistance on program-related matters and;
- 2) Performing on-site reviews of the subrecipients program operations (2CFR §200.331(e))

Subrecipients are required by our contracts to permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for TRORC to meet the requirements above. Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report.

Adoption

Adopted by Two Rivers-Ottawaquechee Regional Commission Executive Committee on the 19th day of December, 2018

EXECUTIVE COMMITTEE

(Printed Name)

(Signature)

Jerry Fredrickson, Chair Executive Committee, TRORC



