

**University of California
SAS 112 Key Controls Documentation**

Campus: UCSF

Area	M. - Sub-recipient Monitoring (A-133 Audit)
Key Control	All required information was provided to the subrecipient; activities of the subrecipient are allowable; a review of the A-133 Audit Clearinghouse is made by OSR and follow up action is taken when necessary.
Risk	Federal awarding agency could withhold cash payments, suspend or terminate the current award, or withhold any further awards to the recipient. (OMB A-110 C62)
Control Objective	To provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, and subrecipient noncompliance is evaluated and addressed on a case by case basis.
Department or group with primary responsibility	Principal Investigator (PI), Department Research Services Analyst (RSA)
Roles, Responsibilities and Accountability	
<i>(Who performs the control)</i>	<i>(Description of the control steps)</i>
Office of Sponsored Research	<ul style="list-style-type: none"> * Issue and approve subagreements to outside institutions based upon receipt of a formal subrecipient agreement request from the principal investigator / department research services analyst. * Advise subrecipients of requirements imposed on them by federal laws, regulations, and the provisions of contracts and grants agreements by issuance of a formal subrecipient agreement referencing appropriate flow-through terms and conditions. * Review A-133 Audit Clearinghouse and follow up with questionnaire, if necessary. * Review CHR / IACUC material provided by the PI / department for the subrecipient and review that all assurances and approvals are up-to-date prior to the issuance of a subcontract.
PI / RSA	<ul style="list-style-type: none"> * Submits all required material to the Office of Sponsored Research needed for subrecipient agreement issuance. * Oversees the subrecipient's budget for allowability and reasonableness. * Provides appropriate assurance that CHR / IACUC material has been collected and approved, as per university / outside agency requirements. * Assures that reports and other materials requested from subrecipients has been collected. Monitors the subrecipient's progress and determines that payments are in line with the progress and the terms of the subcontract. * Reviews the subrecipient's invoice for allocability, allowability, and reasonableness, and if acceptable, signs, dates, and forwards the invoice to the appropriate business office for payment.
Controller's Office	<ul style="list-style-type: none"> * Reviews invoices and intercampus requests, and disburses payments. * Makes adjustments to the university's records, if it has been determined that problems have occurred in the subrecipient's performance that constitute non-compliance, such as improper

	costs billed to an award. * Coordinates with PI/RSA to ensure that proper financial close-out procedures have been followed.	
Other Department	Other	Other
Automated or Manual	Manual	
Frequency	Ongoing	
Special Year-end Activity	All intercampus financial controls must be fully reconciled. All external invoices must be accrued by the accounts payable cutoff.	