



## **Subrecipient Monitoring Policy for Federal Grants and Cooperative Agreements**

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### **Policy Statement**

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The Corporation for Public Broadcasting (CPB) is committed to ensuring that it and its subrecipients comply with applicable federal laws, regulations, and obligations. This Subrecipient Monitoring Policy addresses CPB's responsibilities as a pass-through entity for its federal grants and cooperative agreements to ensure that its subrecipients achieve the stated grant award program goals and comply with their subawards, agreements, and applicable federal laws and regulations.

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### **Reason for Policy**

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The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), at 2 CFR section 200, requires pass-through entities like CPB to assess subrecipient risk and monitor subrecipient activities to provide reasonable assurance of compliance with federal laws, regulations, and the provisions of each subaward agreement. It is CPB's responsibility to monitor activities of its subrecipients to provide accountability and transparency to the awarding agency. This Subrecipient Monitoring Policy outlines CPB's monitoring activities and identifies roles and responsibilities to carry out this policy.

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### **Scope**

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This Subrecipient Monitoring Policy establishes the responsibilities of all CPB staff engaged in the subaward process or management of CPB's federal grants and cooperative agreements. This policy relates to the monitoring of subrecipients only, and does not apply to monitoring of contractors. CPB will make case-by-case determinations of whether the recipient of funds under each sub-agreement is a subrecipient, contractor, or other designation. This policy is intended to address subrecipient monitoring for award and regulatory compliance. It is not an exhaustive statement of all oversight responsibilities and does not preclude additional programmatic monitoring measures that CPB may adopt. CPB may, therefore, elect to apply certain monitoring activities set forth in this policy and related internal procedures to ensure project goals are achieved consistent with all requirements.

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## Subrecipient Monitoring

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For each of its subrecipients, consistent with pass-through entity requirements under the Uniform Guidance in section 200.332, CPB will:

1. Ensure that every subaward is clearly identified as such and includes:
  - i. the subrecipient's identity and description of the federal award consistent with the federal subrecipient monitoring and management requirements for pass through entities in the Uniform Guidance requirements;
  - ii. all requirements to ensure the federal award is used in accordance with federal laws and the terms and conditions of the federal award;
  - iii. any additional requirements that CPB imposes on the subrecipient in order for CPB to meet its own responsibility to the awarding agency, including identification of any required financial and performance reports;
  - iv. an approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or other indirect cost rate as permitted by the Uniform Guidance;
  - v. a requirement that the subrecipient permit CPB and auditors to have access to the subrecipient's records and financial statements as necessary for CPB to fulfill its obligations; and
  - vi. appropriate terms and conditions concerning closeout of the subaward.
2. Evaluate each subrecipient's risk of noncompliance to determine the appropriate subrecipient monitoring measures.
3. Consider imposing specific subaward conditions as appropriate.
4. Monitor the activities of the subrecipient as necessary to verify that the subaward is used for authorized purposes, and is in compliance with all applicable laws, regulations, and terms of the subaward, and that subaward performance goals are achieved. Monitoring activities include:
  - i. reviewing financial and performance reports;
  - ii. following-up and verifying that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected through audits, on-site reviews, and other means;
  - iii. issuing a management decision on audit findings pertaining to the subaward; and,
  - iv. resolving audit findings specifically related to the subaward.
5. Implement appropriate monitoring tools based on the risk assessment to reasonably ensure proper accountability and compliance with program requirements and achievement of performance goals.
6. For every subrecipient who receives federal grants of \$750,000 or more in the subrecipient's fiscal year, verify that the subrecipient is audited annually as required by the Uniform Guidance.
7. Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to CPB's records.

8. Consider taking enforcement action against noncompliant subrecipients as described in Uniform Guidance and in program regulations.

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**Definitions**

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<b>Contractor</b>	A person or non-federal entity that has an agreement with CPB or a subrecipient to provide goods or services needed to carry out a project or program under a federal award other than instances where the substance of the transaction meets the definition of a Subaward.
<b>Subaward</b>	A grant from CPB to a subrecipient for the subrecipient to carry out part of a federal award received by CPB. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that CPB entity considers a contract.
<b>Subrecipient</b>	A non-federal entity that receives a subaward from CPB to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

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**Adoption Date**

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Approved and Adopted, effective July 20, 2023

  
Michael B. Levy (Jul 20, 2023 10:55 EDT)

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Michael Levy  
Executive Vice President & Chief Operating Officer



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William P. Tayman, Jr.  
Chief Financial Officer & Treasurer

  
J. Westwood Smithers Jr (Aug 2, 2023 17:43 EDT)

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J. Westwood Smithers, Jr.  
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