

# Checklist for Subrecipients\*

Before the University of South Florida can commence executing a Subaward, please provide a:

- ☐ **Detailed Budget and Budget Justification submitted in the prime sponsor's required format**
  - ☐ For cost-reimbursable budgets, include documentation of the subrecipient's fringe benefits rate and F&A costs rate to verify that the subrecipient budget is based on its federally negotiated rates
  - ☐ For other types of budgets (e.g., fixed-fee, etc.), provide justification of the reasonableness of the fee. Please note that fixed price subawards on Federal projects  $\leq$  \$250,000 requires prior (written) approval from the sponsor.
- ☐ **Biosketch for each key person submitted in the prime sponsor's required format**
- ☐ **Statement of work**
  - ☐ Detailed statement of work that captures the purpose, objectives, or goals to be accomplished and defines the activities, deliverables, and timeline for executing performance. At a minimum, the SOW should contain: identification of all significant material to be developed/delivered, completion/acceptance criteria, delivery time frame, estimated time schedule—including, start date, end date, and milestones, the estimated number of work hours, any other information pertinent to successful completion of the subaward.
- ☐ **Certificate of approval and/or other pertinent documentation for studies involving human subjects, animal studies, human embryonic stem cells, or select agents (submitted in the prime sponsor's required format).**
- ☐ **Depending on the sponsor's requirements, some or all of the following may also be required:**
  - ☐ Description of Facilities, Equipment, and Other Resources within the prime sponsor's required format
  - ☐ Leadership Plan (for multiple PI/PD proposals only—depends on the sponsor's requirements)
    - ☐ Description of the governance and organizational structure of the leadership team and the research project, including communication plans, process for making decisions on scientific direction, and procedures for resolving conflicts;
    - ☐ Delineation of the roles and administrative, technical, and scientific responsibilities for the project or program, including responsibilities for human or live vertebrate animal subject studies as appropriate; and
    - ☐ Distribution of budget resources.
- ☐ **In addition to any other compliance information requested/required by the University of South Florida's Sponsored Research division, please fill out and return the following:**

- **Subrecipient Information and Compliance Certification Form for Non-Federal Demonstration Partnership Expanded Clearinghouse Participants (SICCF)**
  - Entities not participating in the Federal Demonstration Partnership's Expanded Clearinghouse initiative must complete and submit the SICCF form. See <https://fdpclearinghouse.org/organizations> for further information on FDP's Expanded Clearinghouse initiative.
- **Independently Audited Financial Statements for Subrecipients**
  - Unless exempted under 2 CFR 200, Subpart F, non-federal entities expending \$1,000,000 (as of 10/01/2024) and \$750,000 (before 10/01/2024) or more in Federal funds (cumulatively from all sources, not just USF) in the prior fiscal year are subject to the Single Audit Act of 1984. Provide a copy or link to the Single Audit for the most recent fiscal year completed (formerly, the A-133 audit).
  - Unless exempted under F.S. §215.97, non-state entities expending ≥\$750,000 in financial assistance from the State of Florida in the previous fiscal year are subject to the Florida Single Audit Act of 1998 (this includes all funds received directly from state awarding agencies in Florida, not just those monies passed through from USF). Provide a copy or link to the Single Audit for the most recent fiscal year completed.  
 If the subrecipient is subject to the Federal Single Audit Act, a separate audit conforming to the Florida Single Audit Act is not required.
  - Unless exempted under 2 CFR 200 or the Florida Single Audit Act, foreign entities that meet the Federal or Florida Single Audit Act threshold are required to have an independent audit conducted for the most recent fiscal year completed. This audit **MUST** be prepared in accordance with the United States government's Generally Accepted Accounting Principles (US GAAP) and the United States' Generally Accepted Government Auditing Standards (GAGAS). A certified English translation of the most recent independent audit completed must be submitted to Sponsored Research.
  - Those subrecipients that do not meet the threshold for the Federal or Florida Single Audit Act requirement who have independent audits conducted annually or biennially in accordance with US GAAP must provide a copy of or a link to the audit report for the most recent fiscal year completed. The organization will also be required to complete the Mini Audit Questionnaire in its entirety, if requested.
  - Subrecipients that do not meet the Federal or Florida Single Audit Act threshold **and** do not have an independent audit prepared annually or biennially in accordance with US GAAP **MUST** complete the Mini Audit Questionnaire in its entirety. Additionally, subsites that receive ≥\$25,000 in incremental funding must submit unaudited financial statements for review for the most recent fiscal year completed along with a certification that the statements are true and accurate to the best of the authorized institutional representative's knowledge.
- **Conflict of Interest Disclosure Forms (if applicable)**
  - Before the subaward is issued by the University, and where applicable, the

subrecipient will need to indicate on the Subrecipient Information and Compliance Certification form if: a) USF's Conflict of Interest will be followed; b) if the subrecipient's Conflict of Interest Policy will be followed; or, c) if the sponsor's Conflict of Interest policy will be followed.

- ☐ For PHS-funded projects, USF Subrecipient COI Disclosure Forms A/B are required to be submitted electronically if the subrecipient is not in the FDP FCOI Clearinghouse. <http://thefdp.org/default/fcoi-clearinghouse/compliant-entities/>.
- ☐ For NSF-funded projects, USF Subrecipient COI Disclosure Forms A/B are required to be submitted electronically.
- ☐ Forms A/B are available at: <https://www.usf.edu/research-innovation/research-support/research-integrity-compliance/conflict-of-interest/policies-procedures.aspx>

#### **Additional Information Required—**

Before a subaward can be signed, the following information will be required:

- ☐ **Federal Wide Assurance (FWA) Number:** This number is required for all subrecipients that will be engaging in research involving human subjects
- ☐ **System for Award Management (SAM) Registration:** Required for all subawards receiving Federal funds or Federal flow-through regardless if the subrecipient is a domestic or foreign entity. **Subawards funded with Federal monies, either directly or indirectly, will not be executed without verification of active registration in SAM.** Lapsed registration in SAM will result in the immediate suspension of payments.
- ☐ **EIN Number:** Required for all subawards
- ☐ **UEI Number (Unique Entity Identifier):** Required for all subawards
- ☐ **Congressional District**
- ☐ **FFATA and Reporting Compensation:** Federal Funding Accountability and Transparency Act (FFATA) reporting is required for all subawards or subcontracts receiving federal funds  $\geq$ \$25,000. Additionally, if (in the preceding fiscal year) the subrecipient received 80 percent or more of its annual gross revenues in Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards and the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 [26 USC § 6104], then the subrecipient is required to provide the names and total compensation of the five most highly compensated officers of the subrecipient entity.

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#### **Subaward Draft/Signature**

This is the point the subrecipient organization signs the Subaward:

- ☐ **Signature of an Authorized Official of Subrecipient and date of signature**
- ☐ **Human Subjects Assurance & FWA (if applicable)**
- ☐ **Financial Conflict of Interest**
- ☐ **Complete all required contact information**

- ☐ **Reporting compensation (if not exempt)**
  - ☐ **Review contract terms**
  - ☐ **Return executed agreement to the University of South Florida**
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### **Issuance of USF Purchase Order**

After the subaward is returned to the University of South Florida, the PI collaborates with USF's Purchasing Department to assign a Purchase Order (PO) number. Once a PO number is assigned, the fully executed subaward will be returned to the subrecipient via email with invoicing instructions.

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### **Questions**

This checklist is not intended to serve as an exhaustive list and is likely subject to change. Therefore, please email your assigned Sponsored Research Administrator or contact the Subaward mailbox at [RSCH-Subcontracts@usf.edu](mailto:RSCH-Subcontracts@usf.edu) if you have any questions.

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**\*A subrecipient** is an entity paid by the University of South Florida to perform a substantive portion of the work funded by a grant or contract issued to the University of South Florida.