SUBRECIPIENT MONITORING CHECKLIST
FOR WASHINGTON UNIVERSITY DEPARTMENTS

1) Upon receipt of an invoice or request for payment from a sub-recipient,

   a. _____Review all submitted progress reports and financial reports received from the sponsor.

   b. _____Determine if all progress reports required to date under the terms of the agreement have been submitted in an acceptable and timely manner.

   c. _____Does the invoice have an institutional official signature certifying that charges are true and accurate and/or for appropriate purposes?

   d. _____Review the expenditures on the reimbursement request/invoice. Do the expenditures follow along the same lines as what was budgeted or are there additional items listed that were not originally budgeted for?

   e. _____Do you see any potentially unallowable items listed in the reimbursement request such as food/meals/entertainment/alcohol, etc. or items that should have been charged as an indirect cost such as office supplies/general purpose computers/clerical and administrative salaries/postage?

   f. _____Do the expenditures shown on the reimbursement request seem reasonable in relation to the amount of time and work expected of the subcontractor to date? (For example, does it appear likely that they will have spent a minimum of 75% of their budget by the time the current budget period has concluded? Alternatively, does it look like they might exceed the amount available by the end of the budgeted period? Are there appropriate reasons for such variations?) If something seems amiss, follow up with the sub-recipient for an explanation. (for example, they may be waiting for charges to work their way through the system, or, there may be certain times of the year – summer, etc. when fieldwork can occur so charges are heavier at varying times.)

   g. _____Does it appear that there were charges that are not allocable to the project? (such as travel costs to places not anticipated in the scope of work or other charges or salaries for individuals not associated with the work?)

2) _____If all required progress reports are up to date and acceptable, and the request for payment appears reasonable given the nature of the project and amount of work completed to date, sign off on the invoice and forward to Accounts Payable (or approve online) for payment.

3) _____If progress reports are not up to date and acceptable or you see something that does not appear right, do not forward the invoice for payment. Instead, immediately contact the subrecipient and ask for missing or unacceptable reports to be sent and/or request additional documentation as necessary and appropriate. Once issues have been acceptably resolved, and/or, if necessary, a revised request has been submitted by the sub-recipient, you can forward the reimbursement request or invoice to Accounts Payable (or approve online) for payment.

NOTE: most invoices/reimbursement requests do not include a large amount of detail, but, if something does not appear right on the surface, our contracts allow us the right to ask the sub-recipient for back-up documentation for specific budget line items- especially for high-risk or international agreements.