

SUBRECIPIENT INVOICE REVIEW

Under the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200 Uniform Guidance), pass-through entities are required to monitor the programmatic and financial activities of their subrecipients to ensure proper stewardship of sponsored funds. This includes the review of subrecipient invoices as detailed below. Once the invoice has met the criteria, a Supplier Invoice Request should be entered into Workday (Journal – WFUHS only). The approval of the Principal Investigator will be documented in workflow.

<input type="checkbox"/>	Review the general subaward information on the invoice. Are the PTE and Subrecipient subaward numbers, Principal Investigator names, grant title, etc, included and correct?
<input type="checkbox"/>	Review to ensure the invoice is sequential. Have you received all invoices for previous time periods with no gaps? Is the period covered by the invoice, within the period of performance pursuant to the subaward agreement?
<input type="checkbox"/>	Review the expense lines of the invoice. Are the expense categories allowable per the approved subaward agreement budget? Do the expense lines total correctly?
<input type="checkbox"/>	Review the cumulative expenses. Is the cumulative amount within the total approved subaward agreement budget amount? Do the cumulative amounts align with the amounts from the prior invoice?
<input type="checkbox"/>	Review the Subrecipient Facilities & Administration (F&A) rate and cost. Is the rate the agreed upon rate per the subaward agreement? Taking into consideration the excluded expenses, is the amount calculated correctly?
<input type="checkbox"/>	Review the scope and burn rate with the PI. Is the spend consistent with the scope and timeline of the project? Are there indicators that the project will likely over-spend or under-spend?
<input type="checkbox"/>	Review the Certification Statement and signature. Is the invoice signed by an authorized representative? Is the required Certification Statement (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812) included?
<input type="checkbox"/>	Review the end date of the Subaward Agreement. If the invoice covers expenses incurred through the project end date, is the invoice marked "Final" ?