

# UConn HEALTH

**POLICY NUMBER 2002-27**

**November 8, 2016**

**POLICY: COMPLIANCE WITH FEDERAL SUBRECIPIENT  
STANDARDS OF OMB UNIFORM GUIDANCE  
(RESEARCH/SPONSORED PROGRAMS)**

**PURPOSE:**

To establish responsibility for compliance with Office of Management and Budget (“OMB”) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”), 2 CFR Part 200, as it relates to UConn Health’s responsibilities in making awards to subrecipients.

**IMPORTANT:** For federal awards/subawards issued to UConn Health with a start date prior to December 26, 2014, 2 CFR Parts 215 and 220 (OMB Circulars A-21 and A-110) apply. New funds (i.e., new awards, continuation funding, supplements, etc.) received with a start date on or after December 26, 2016 are subject to the OMB Uniform Guidance (2 CFR Part 200), unless specified otherwise in the terms and conditions of the award document.

**POLICY STATEMENT:**

1. Sponsored Program Services (SPS) is responsible for administering Federal funds granted to subrecipients. The award package or subcontract will include the following information: Catalog of Federal Domestic Assistance (CFDA) title and number, award name and number, award year, if the award is considered Research and Development, and the name of the awarding Federal agency. If all of this information is not available, SPS will provide the best information available to describe the Federal award.
2. SPS will advise subrecipients of requirements imposed on them by Federal laws, regulations and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by UConn Health
3. The Principal Investigator is responsible for monitoring the activities of subrecipients, as necessary, to ensure that Federal awards are being used for their authorized purpose and that performance goals are achieved.
4. Each Federal sub-agreement is to include a clause incorporating the requirements of Uniform Guidance (2 CFR §200.331) that calls for the Covered Subrecipient to have an audit conducted in accordance with the Circular and to submit a copy of its most recent reporting package (2 CFR §200.512) to UConn Health annually in all instances where the audit discloses findings related to the Federal awards provided by UConn Health.

In the event that no findings are reported, the Subrecipient will provide written notification that an audit was conducted in accordance with the provisions of Uniform Guidance (2 CFR §200.501), the schedule of findings and questioned costs that disclosed no audit findings relating to Federal awards provided by UConn Health, and the summary schedule of prior audit findings that did not report on the status of any audit findings relating to Federal awards provided by UConn Health. The Covered Subrecipient will also be required to submit a copy of the audit acceptance (or rejection) letter upon the receipt of such letter from their cognizant agency. These agreements will also require that subrecipients permit UConn Health and/or its auditor's access to its records and financial statements as necessary for UConn Health to comply with Uniform Guidance.

5. SPS will generate a list of Covered Subrecipients once each year and will request each Covered Subrecipient expending \$750,000 or more of Federal funds to submit the appropriate correspondence. When a Covered Subrecipient fails to submit its correspondence in a timely fashion, SPS will take such action as necessary to obtain the report, including withholding of payment to the Covered Subrecipient.
6. SPS is responsible for reviewing submissions from Covered Subrecipients to identify those with findings related to Federal awards provided by UConn Health.
7. In those instances where audit findings impact UConn Health, SPS will issue a decision within six months after receipt of the subrecipient's reporting package and will follow up with the subrecipient to determine if appropriate and timely corrective action has taken place.
8. If SPS determines that an audit report includes findings of material non-compliance with federal laws and regulations, they shall notify the Vice President for Research and the Chief Financial Officer, and will discuss the findings with the Principal Investigator and the responsible business administrator to determine an appropriate plan of action.

Jeffrey Seemann (Signed)

3/6/17

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**Jeffrey Seemann, PhD**  
**Vice President of Research**

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**Date**

Andrew Agwunobi (Signed)

3/9/17

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**Andrew Agwunobi, M.D., M.B.A.**  
**CEO, Executive Vice President for Health Affairs**

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**Date**

**New Policy: 2/25/02**

**Revised: 11/8/16**