

Report summary

Description

This report assists with subrecipient monitoring. The Excel spreadsheet attached to the distribution email contains subrecipients and associated risk assessments needing attention.

The Excel tabs in the email attachment include: subagreement - missing assessments, amendment - missing assessments, missing assessment dates, missing next assessment dates, overdue assessments, and assessments due in 90 days. The All data tab lists all the subrecipients, including those which are not due yet.

Details of the recipients, timing and scope of this distributed report are included in this document.

Recipients and timing

Report recipient(s)

Subrecipient monitoring in OSP: subrecipientmonitoring@harvard.edu

Date report is sent

20th of every month

Report produced by

Research Administration and Compliance Reporting (RACR)

Reply email sent to

RACR help desk: racrsupport@harvard.edu

Report details

Definition of terms

Audit parent organization

This report rolls up all information to the audit parent organization level.

The audit parent/child relationship can be seen in GMAS on the organization home page (in the Risk assessments panel when you click Audit organization information). The parent is called Audit organization and the children are called Associated audit organizations.

Example: State of Arizona is the audit parent organization, its audit children are Board of Regents of the University of Arizona and Arizona State University. This report will only list State of Arizona (but will take into account activity from the audit children).

Single audit vs. Non-single audit

Single audit is defined as existing in the Federal Audit Clearinghouse (FAC), for the purpose of this report. All organizations in the FAC have unique identifier which we call the FAC DB Key. Single audit organizations are to be assessed every three years regardless of activity.

Non-single audit is defined as not existing in the Federal Audit Clearinghouse (FAC), for the purpose of this report. Non-single audit organizations are to be assessed only if there was activity after the last assessment date.

Activity

Activity is defined as having a subagreement with either an anticipated end date or a transaction (expense) date which meets a certain criterion (the criteria are defined under the 'Report tabs' section below).

This report looks at the activity for an audit parent and all its children and rolls it up to the audit parent.

Report tabs defined

This report lists the audit parent organizations which have a subagreement amendment or has dollars added to the subagreement in the revision (at the audit parent or child level) and, based on certain criteria, populates the excel tabs outlined below.

Subrecipient Monitoring – Due Report

Research Administration and Compliance Reporting

Subagreement - missing assessments

Audit parent organizations which do not have amendments and do not have any assessments. The subagreements tend to be in the status Under Development or Pending Sponsor Approval.

Amendment - missing assessments

Audit parent organizations which have subagreement amendments but are missing assessments. It could be the assessment was never done for that organization, or it could be that the children have assessments but the parent organization was added after the fact and needs to have an assessment added.

Missing assessment date

Audit parent organizations without an assessment date. Please note, this does not look at the children audit organizations.

The missing assessment date is required because the logic looks at this date to determine if an organization needs to be assessed. For this reason, the field is now required in GMAS (since Fall 2018) so this tab should be blank.

Missing next assessment date

Audit parent organizations without an assessment date. Please note, this does not look at the children audit organizations.

The missing next assessment date is required because the logic looks at this date to determine when an organization needs to be assessed. For this reason, the field is now required in GMAS (since Fall 2018) so this tab should be blank.

Overdue

This report is sent on the 20th of the month, but the report uses the next month for its calculation.

Example: The report goes out on the 20th of August 2018. The report will return a result of Overdue if the Next assessment date is prior to September 1, 2018.

Single audit organization

A single audit organization's assessment is considered overdue if the Next assessment date is in the past.

Non-single audit organization

A non-single audit organization's assessment is considered overdue if: 1. there has been activity on the audit parent or any of its children since the last Assessment date and 2. the Next assessment date is in the past.

Due in 90 days

This report is sent on the 20th of the month, but the report uses the next month for its calculation.

Example: The report goes out on the 20th of August 2018. The report will return a result of Due in 90 days if the Next assessment date is between September 1 to Nov 31, 2018.

Single audit organization

A single audit organization's assessment is considered due if the Next assessment date is in the next 90 days.

Non-single audit organization

A non-single audit organization's assessment is considered due if: 1. there has been activity on the audit parent or any of its children since the last Assessment date and 2. the Next assessment date is in the next 90 days.

All data

This report pulls in audit parent organizations which have a subagreement amendment or has dollars added to the subagreement in the revision (at the audit parent or child level). The Due column lists the tab name (or issue needing attention) such as Missing assessments or Overdue. If the organization did not meet any of the criteria to warrant attention it will have the label Not due, and only appear in the All data tab.

Additional information

[RACR Landing Page \(in HART\)](#)

[RACR Support Site](#)

Help Desk: racrsupport@harvard.edu