

Subrecipient Monitoring Checklist

For Recipients of the Consolidated Appropriations Act, 2021 (CAA) Grant Programs

This document is intended solely to assist grant recipients in better understanding the Consolidated Appropriations Act, 2021 (CAA) Grant Program and the requirements set forth in the Notices of Funding Opportunity (NOFOs) for these programs. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, the terms and conditions of the award, the requirements set forth in the NOFO, and follow-on policies and guidance, shall prevail over any inconsistencies contained in this document.



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Subrecipient Monitoring Checklist for Grant Recipients

This checklist guides **Consolidated Appropriations Act, 2021 (CAA) grant recipients** through the key components of **subrecipient monitoring and oversight**. CAA grant recipients should utilize this checklist and the additional guidance included to ensure they are meeting all subrecipient monitoring requirements per the **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)**.*



PASS-THROUGH ENTITY REQUIREMENTS FOR MONITORING SUBRECIPIENTS

When monitoring your subrecipient(s), did you:

Ensure every subaward is clearly identified and provide the required information to the federal awarding agency as outlined in [2 CFR 200.332\(b\)](#) Yes No

Conduct an assessment of each subrecipient's fraud risk and risk of noncompliance and **implement an appropriate subrecipient monitoring plan** ([2 CFR 200.332\(c\)](#)) Yes No

Consider if additional specific award conditions are needed based on analysis of the factors in [2 CFR 200.208](#) and notify the federal awarding agency of any specific conditions imposed by the pass-through entity on the subrecipient Yes No

Monitor subrecipient activities & financial management to ensure compliance with federal statutes, regulations, and terms and conditions of the subaward, and to ensure that the objectives of subaward are achieved ([2 CFR 200.332\(e\)](#)) Yes No

Request and review subrecipient **Financial and Performance Reports** ([2 CFR 200.332\(e\)\(1\)](#)) Yes No

Ensure that the subrecipient takes timely and appropriate action on **all deficiencies** pertaining to the federal award ([2 CFR 200.332\(e\)\(2\)](#)) and **take enforcement action** against noncompliant subrecipients as described in [2 CFR 200.339](#) and in program regulations Yes No

Follow appropriate auditing procedures including:

- **Issue management decisions** for applicable audit findings as required by [2 CFR 200.521](#) Yes No
- **Resolve audit findings** specifically related to the subaward. (**Note:** the Pass-Through Entity is **not responsible** for resolving **cross-cutting audit findings** that apply to the subaward and other federal awards or subawards.) ([2 CFR 200.332\(e\)\(4\)](#)) Yes No
- **Verify subrecipients have audits** in accordance with [Subpart F \(Audit Requirements\)](#) ([2 CFR 200.332\(g\)](#))
- **Consider whether results** of a subrecipient's audit, site visits, or other monitoring necessitate **adjustments** to the pass-through entity's records. ([2 CFR 200.332\(h\)](#))

Ensure that subrecipients are meeting **record retention requirements** during and after the Period of Performance ([2 CFR 200.334](#)) Yes No

*2 CFR 200 citations included in this document reference the Uniform Guidance published on October 1, 2024. While recipients of the Broadband Infrastructure Program (BIP) and the Connecting Minority Communities Pilot Program (CMC) must adhere to the previous version of the Uniform Guidance published before October 1, 2024, there were no major changes to the sections referenced throughout this resource.

Additional Guidance: Subrecipient Monitoring



SUBRECIPIENT RISK AND MONITORING

When evaluating a **subrecipient's fraud & noncompliance risk** and developing a **subrecipient monitoring plan**, consider the following:

- The subrecipient's prior experience with the same or similar awards ([2 CFR 200.332\(c\)\(1\)](#))
- The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with [Subpart F](#) and the extent to which the same or similar subawards have been audited as a major program ([2 CFR 200.332\(c\)\(2\)](#))
- Whether the subrecipient has new personnel or new or substantially changed systems ([2 CFR 200.332\(c\)\(3\)](#))
- The extent and results of any federal agency monitoring (for example, if the subrecipient also receives federal awards directly from the federal agency). ([2 CFR 200.332\(c\)\(4\)](#))

Ensure that subrecipients are meeting **internal controls** requirements, including:

- Confirm subrecipient establishes, documents, and maintains effective internal controls over the federal award and manages the federal award in compliance with federal statutes ([2 CFR 200.303](#)).
- Confirm subrecipient implements reasonable cybersecurity measures to safeguard protected and personally identifiable information ([2 CFR 200.303\(e\)](#)).

Depending on the pass-through entity's **assessment of the risk posed by the subrecipient**, consider implementing the following monitoring tools as described in [2 CFR 200.332\(f\)](#):



Provide subrecipients with **training and technical assistance** on program-related matters;



Perform **site visits** to review the subrecipient's program operations; and



Arrange for **agreed-upon procedure engagements** as described in [2 CFR 200.425](#)



IMPOSING SPECIFIC AWARD CONDITIONS

Requirements for imposing **specific award conditions (SACs)** on a subrecipient include:

- Implement specific conditions if the subrecipient fails to comply with the U.S. Constitution, federal statutes, regulations, or terms and conditions of the federal award ([2 CFR 200.339](#))
- Confirm application of specific award conditions based on subrecipient's compliance history, performance ability, financial capability, and other relevant factors ([2 CFR 200.208](#)).
- Understand the process of notifying the subrecipient before imposing a specific condition, according to [2 CFR 200.208](#)
- Confirm that specific conditions will be promptly removed once the conditions that prompted them have been satisfied ([2 CFR 200.208](#))



RECORDKEEPING AND RECORD RETENTION

Recordkeeping and record retention requirements include:

- Ensure subrecipient retention of all federal award records (including financial records, supporting documentation, and statistical records) for three years from the date of the submission of the final financial report ([2 CFR 200.334](#)).

Additional Guidance: Subrecipient Monitoring



PERFORMANCE REPORT TIMELINES

Subrecipient performance reporting requirements include:

- Pass-through entities must collect performance reports no less than annually and no more frequently than quarterly except if specific conditions are applied (see [2 CFR 200.208](#) ([2 CFR 200.329](#))).
- Collect subrecipient performance reports no later than 30 calendar days after the reporting period ([2 CFR 200.329](#)).
- Collect subrecipient final performance report no later than 90 calendar days after end of the PoP ([2 CFR 200.329](#) and [2 CFR 200.344](#)).



FINANCIAL REPORT TIMELINES & OVERSIGHT

Subrecipient financial reporting requirements include:

- Pass-through entities must collect financial reports from subrecipients no less than annually and no more frequently than quarterly, in accordance with [2 CFR 200.208](#) ([2 CFR 200.328](#)).
- Collect financial reports as required by the federal award. Reports submitted annually must be no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period. ([2 CFR 200.328](#))
- Collect final financial reports no later than 90 days after the conclusion of the PoP (See also [2 CFR 200.344](#))

Additionally, pass-through entities must conduct **financial oversight** of subrecipients, including:

- Monitor subrecipient maintenance of financial management systems to avoid fraud, waste, and abuse ([2 CFR 200.302](#)).



FIXED AMOUNT SUBAWARDS

When applicable, **Fixed Amount Subaward (FASA)** requirements include:

- Confirm accountability for fixed amount subawards based on performance and results ([2 CFR 200.201](#)).
- Confirm subrecipients adhere to record retention requirements contained in [2 CFR 200.334](#) and [2 CFR 200.338](#) ([2 CFR 200.201](#)).
- Confirm subrecipients fulfill responsibility of making records available during an audit per [2 CFR 200.101](#) ([2 CFR 200.201](#)).
- Confirm subrecipients certify in writing that project was completed as agreed to or will identify activities that were not completed. Certify all expenditures were incurred in accordance with [2 CFR 200.403](#) ([2 CFR 200.201](#)).
- Confirm that the subaward amount will be reduced if required activities were not carried out. When required activities were completed in accordance with the terms of the federal award, the recipient or subrecipient is entitled to any unexpended funds ([2 CFR 200.201](#)).

NTIA can ask pass-through entities to produce **their own records and their subrecipients' records** at any time during the PoP, the closeout period, and for three years after closeout. Pass-through entities must retain **all records** and provide requested documents to NTIA and the Office of Inspector General in a timely manner.