Subrecipient Risk Analysis Category Guidelines

Category	Low Risk	High Risk
Foreign vs Domestic	● Domestic (US only)	● Services performed outside of the U.S.
Maturity of Organization	● Mature	● Start-Up, no fiscal controls in place yet
Subrecipient Organization Type	● University or Non-profit with more restrictive T&Cs or for non-profit entities with extensive federal oversight	● Industry organization with limited or no federal oversight or non-profit
Award Type	● Federal Cooperative Agreement or Grant with Special Conditions or award from non-commercial source	● Contracts and contracts with subcontracts
Relative Subaward Size	● <50% of award passed through to subrecipient	● >50% of Tech's award passed through to subrecipient
Financial & Administrative Systems	● Established accounting, property and/or procurement systems exist for the effective administration of subrecipient project(s) (Existing A-133 audit is an indicator)	● No Systems are in place, or systems are new or have been substantially changed
Negotiated Indirect Cost Rate Agreement	● Has detailed negotiated rate agreement	● Does not have negotiated rate agreement
Audit Report	● Current audit has no material weaknesses, reportable conditions, or findings	● Has not had an annual financial audit or current audit has material weaknesses, reportable conditions or findings
Prior Experience	● Subrecipient has had previous subcontracts with university & has completed the project in a cost effective & timely manner	● New subrecipient or previous negative experience as a subrecipient
Service Site Location	● Work occurs on campus or in another location with reliable power and communication capacity, in the English language. The location is readily accessible for travelers or auditors and subcontract expenses include fees for independent audit if deemed necessary	● Work occurs in remote, inaccessible location which experiences extended or frequent unexpected power outages that impede communication in a non-English speaking environment