The North Carolina Pandemic Recovery Office (NCPRO)

Subrecipient Monitoring File Readiness Checklist

State Fiscal Recovery Fund (SFRF)

Technical Assistance Resource

Purpose: This **optional checklist** helps the pass-through entity (PTE) assess whether its monitoring file for each subrecipient is complete for closeout. It is an internal readiness tool and does not result in a comprehensive compliance determination. Where used, complete one checklist per subrecipient. It is organized into five parts: oversight responsibilities, expectations, monitoring performed, resolution of findings, and closeout readiness.

Applicability Notes

Administering Agencies: The NCPRO Subrecipient Monitoring Handbook provides guidance for administering agencies in carrying out their subrecipient monitoring responsibilities. Agencies may use their own subrecipient monitoring policies and procedures in place of the handbook, provided those policies are adequate and, at a minimum, meet the criteria established in the handbook.

NCPRO Direct Subrecipients: Follow your internal policies and procedures, your award agreement with NCPRO, and applicable requirements in 09 NCAC 03M. Where those policies and procedures address an element below, follow them. Where they do not, the handbook may be used alongside other resources to evaluate the completeness of your compliance, oversight, and documentation.

Revenue Replacement vs. Non-Revenue Replacement Projects: Items marked [†] identify risk-assessment and risk-tiering elements that correspond to the federal pass-through entity framework in 2 CFR 200.332 for **non-revenue replacement** projects. Similar monitoring concepts may also arise under applicable state law, regulations, NCPRO guidance, award terms, and organizational policies and procedures. For **revenue replacement** projects, evaluate these items under the authorities and standards applicable to the award.

Subrecipient Identification

Project ID / Point of Contact	
Subrecipient Name:	
Subaward Amount:	
Risk Rating Assigned [†]:	☐ Low ☐ Medium ☐ High ☐ Not Yet Completed ☐ N/A
Your Entity Type:	☐ Administering Agency ☐ Subrecipient
Your Project Type:	☐ Revenue Replacement ☐ Non-Revenue Replacement

Section 1: What Oversight Responsibilities Applied

This section prompts you to consider whether the applicable monitoring framework is documented in your file.

Item	On File	Needs Action	N/A
Fully executed subaward agreement on file	☐	☐	☐
Subaward agreement includes all required elements (per the handbook for Administering Agencies, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐
Subaward agreement reflects the current funding amount, scope, and period of performance (with amendments executed, if applicable)	☐	☐	☐
Applicable monitoring framework documented (e.g., 2 CFR 200.332, N.C. Gen. Stat. § 143C-6-23, 09 NCAC 03M, award terms, the handbook, and/or internal policies)	☐	☐	☐
Subrecipient's Conflict of Interest policy on file [+]	☐	☐	☐
Sworn "no overdue tax debts" statement from subrecipient's governing body on file [+]	☐	☐	☐
Subaward includes required state grant terms [+]	☐	☐	☐

Items marked [+] reflect requirements under N.C. Gen. Stat. § 143C-6-23 that apply to State agencies disbursing grant funds.

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Section 2: What Monitoring Was Expected

This section prompts you to consider whether the monitoring activities expected for the subrecipient, based on the assigned risk level and applicable requirements, were identified and documented in the file.

Item	On File	Needs Action	N/A
Post-award risk assessment completed [†]	☐	☐	☐
Risk rating assigned and documented [†]	☐	☐	☐
Planned monitoring activities documented based on the risk level [†], consistent with applicable requirements	☐	☐	☐
SAM.gov registration and suspension/debarment verification documented per applicable requirements	☐	☐	☐
North Carolina Suspension of Funding List checked	☐	☐	☐
Single Audit review documented, if expenditure threshold met (per 2 CFR 200.332(g) and 200.501(a))	☐	☐	☐
PTE follow-up documented for any SFRF-related Single Audit findings (per 2 CFR 200.332(e) and 200.521)	☐	☐	☐

Section 3: What Monitoring Was Performed

This section prompts you to consider whether the monitoring activities performed were documented in the file and aligned with the monitoring level expected based on the risk rating and applicable requirements.

Item	On File	Needs Action	N/A
Accountability calls (low risk) conducted and documented (e.g., call notes, emails, calendar records)	☐	☐	☐
Desk review conducted (if medium or low risk, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐
On-site review conducted (if high risk, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐
Technical assistance and/or training provided to the subrecipient documented (e.g., guidance, training sessions, written responses to questions)	☐	☐	☐
Financial and performance reports reviewed, with evidence documented (e.g., notes, sign-off, actions)	☐	☐	☐
Pre-monitoring correspondence sent and documented (per the handbook for Administering Agencies, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐
Post-monitoring correspondence sent and documented (per the handbook for Administering Agencies, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐

Items marked [+] reflect requirements under N.C. Gen. Stat. § 143C-6-23 that apply to State agencies disbursing grant funds.

Section 4: Whether Findings Were Documented, Followed Up, and Resolved

This section prompts you to consider whether monitoring findings, if any, were documented, communicated, followed up on, and resolved in the file, and whether the noncompliance process was initiated when necessary.

Item	On File	Needs Action	N/A
Findings documented and communicated to the subrecipient in accordance with applicable standards	☐	☐	☐
Subrecipient's corrective action response on file	☐	☐	☐
Evidence of completed corrective actions on file	☐	☐	☐
Resolution or escalation path recorded for open items	☐	☐	☐
Noncompliance process documented where subrecipient did not comply with award terms or was unresponsive (per § 143C-6-23(f) and 09 NCAC 03M .0801 for Administering Agencies, or per contract provisions for NCPRO Direct Subrecipients)	☐	☐	☐

Section 5: Closeout Readiness

This section prompts you to consider whether the file contains the documentation needed to support closeout.

Item	On File	Needs Action	N/A
Six-month closeout notification on file (per the handbook for Administering Agencies, or per internal standards for NCPRO Direct Subrecipients)	☐	☐	☐
Final invoice(s), final financial report, and final expenditure report obtained from the subrecipient	☐	☐	☐
Subrecipient expenditures reconciled to NCPRO's Closeout Balance Sheet in PANGRAM	☐	☐	☐
Final review of invoices, financial reports, and performance measures documented	☐	☐	☐
Closeout records uploaded to PANGRAM	☐	☐	☐
Monitoring files retained, or scheduled to be retained, in accordance with record-retention requirements through at least **December 31, 2032**, and longer if any audit or other matters remain open	☐	☐	☐

Overall Assessment

Classification:	☐ Closeout Ready ☐ Needs Action ☐ Contact NCPRO Grant Manager
Priority Action:	
Target Date:	
Notes:	

This checklist is a closeout readiness tool and does not replace applicable statutes, regulations, award terms, or organizational policies. It is for your internal planning purposes only and is not required by NCPRO. ***If you have questions, contact your NCPRO Grant Manager****.*