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HHS OIG: U. of MN in Compliance With UG Subaward Requirements

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In a new audit^[1] reviewing universities' compliance with federal requirements to vet and oversee subrecipients, the HHS Office of Inspector General (OIG) found the University of Minnesota (UM) conducted required assessments and, overall, claimed allowable facilities and administrative (F&A) costs at the "appropriate rate."

However, OIG did conclude there was just less than \$2,000 of unallowable costs claimed by one subrecipient, a finding with which UM agreed.

The requirements are part of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as applicable to HHS,^[2] also known as the Uniform Guidance (UG), which went into effect five years ago. This replaced a number of guidelines contained in circulars issued by the Office of Management and Budget and, for example, codified expectations for oversight of subawards to include an assessment and a monitoring plan to be based on risk levels.

OIG has issued four audits of UG compliance. A November 2018 audit of Northwestern University found issues, but a review of Weill Cornell Medicine earlier this year did not.^[3] A 2016 audit of The Ohio State University found full compliance with subrecipient monitoring and costs claimed.^[4]

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