✓ The Subrecipient:
  ➢ Makes programmatic decisions
  ➢ Must adhere to compliance requirements
  ➢ Uses sponsored funds to carry out portion of entire work scope
✓ Uniform Guidance: 2 CFR section 200.331:
  ➢ Federal award. Characteristics indicative of a federal award received by a subrecipient are when the organization:
    ❖ Determines who is eligible to receive what federal financial assistance;
    ❖ Has its performance measured against whether the objectives of the federal program are met;
    ❖ Has responsibility for programmatic decision making;
    ❖ Has responsibility for adherence to applicable federal program compliance requirements; and
    ❖ Uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.