

Characteristics of Subrecipients and Vendors

Agency: _____ Fiscal Year ended _____

Federal Program _____ CFDA # _____

Purpose: This checklist is being used to analyze whether the agency is a:
_____ vendor _____ subrecipient _____ pass-through entity

_____ If using the checklist to analyze whether the agency is a subrecipient or vendor, the "entity" referred to in the questions is the agency.

_____ If using this checklist to analyze whether the agency is a pass-through entity, the "entity" referred to in the questions is the entity to which the agency provides federal funds.

	Yes	No
Subrecipient Indicators ¹		
1. Does the entity determine eligibility for federal assistance?	_____	_____
2. Is the entity's performance measured against meeting the objectives of the federal program?	_____	_____
3. Does the entity make programmatic decisions?	_____	_____
4. Is the entity required to comply with program compliance requirements?	_____	_____
5. Does the entity use federal funds to carry out the program as compared to providing goods or services?	_____	_____

Vendor Indicators ¹		
1. Does the entity provide goods or services within normal business operations?	_____	_____
2. Does the entity provide similar goods or services to others?	_____	_____
3. Does the entity operate in a competitive environment?	_____	_____
4. Does the entity provide goods or services that are ancillary to the federal program?	_____	_____
5. Is the entity exempt from compliance requirements other than procurement, receipt, and payment for goods or services?	_____	_____

Conclusion:

Prepared by _____ Date _____

Reviewed by _____ Date _____

¹ Although a predominance of yes answers would indicate that the entity is a subrecipient or vendor, professional judgment should be applied. See the discussion at "Is the Auditee a Pass-Through Entity, Subrecipient, or Vendor?" in chapter 9 of SOP 98-3.