**Saint Paul Public Schools (SPPS)**

**Prequalification of Vendor/Subrecipient Checklist**

**Reference: Accounting Guidelines Committee Bulletin #12, “Monitoring Federal Grant Subrecipients”, dated January 15, 2013**

**Organization Name: SPPS Finance Contact:**

**Organization Contact: SPPS Program Contact:**

**Grantee/Project Name:**

**CFDA Number:**

**Period of Performance:**

**Description of Work to be Performed:**

1. For the work to be performed will the organization be classified as a vendor or subrecipient? □ Vendor □ Subrecipient

Explain rationale for the determination of this classification. **Note: Complete and attach** **Appendix A, Subrecipient and Vendor Determination, p. 3 of Prequalification of Vendor/Subrecipient Checklist**.

1. Will the organization perform the work or will it subaward any or all of the work to another organization? Explain.
2. Will the selection of this organization create a conflict of interest between the organization and SPPS?

□ Yes □ No If yes, explain conflict of interest details.

1. Does the organization understand the responsibilities imposed on a subrecipient of a Federal award including federal laws, regulations, and contract provisions or grant agreements as well as any supplemental requirements? Explain.
2. Review relevant financial records of the organization, including but not limited to, monthly, quarterly or annual financial statements, annual financial audit reports, and any other applicable financial reports. Comment on observations. □ Yes □ No Explain.
3. Are there any audit findings from prior audit reports? □ Yes □ No If yes, review corrective action plans and determine if corrective action plans have been implemented.

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1. Is there evidence that the organization is financially able to perform the work? □ Yes □ No Explain rationale for conclusion.
2. Do the internal controls over the financial process of the organization appear adequate? □ Yes □ No Explain.
3. Any other comments/observations?

**Conclusion**

Summarize your overall conclusion about the organizations financial condition, internal controls, and its ability to perform the work in a fiscally responsible manner:

Completed by:

**Grant Administration**

Name Title Date

**Business & Financial Affairs**

Name Title Date

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**Subrecipient and Vendor Determination**

An organization may be a recipient, subrecipient, or a vendor. Federal awards expended as a recipient or a subrecipient are subject to an audit. The payments received for goods or services provided as a vendor are not considered Federal awards. The guidance in parts (A) and (B) in this appendix should be considered in determining whether payments constitute a Federal award or a payment for goods and services. St. Paul Public Schools is the pass-through entity and the organization receiving the funds from the pass-through entity is the subrecipient or vendor.

(A) Federal award. Characteristics indicative of a Federal award received by a subrecipient:

1. Does the entity receiving the funds from the pass-through entity determine who is eligible to receive assistance?

2. Does the contract or agreement include performance requirements that are measured against whether the objectives of the Federal program are met?

3. Does the entity that receives the funds through the pass-through entity have programmatic decision-making responsibility?

4. Does the contract or agreement with the entity receiving the funds from the pass-through entity state that the entity is to comply with all compliance requirements applicable to the Federal program?

5. Are the Federal funds being used to carry out a program of the entity receiving the funds from the pass-through entity as opposed to providing goods or services for a program of the pass-through entity?

(B) Payment for goods and services. Characteristics indicative of a payment for goods and services received by a vendor:

1. Is the entity providing goods or services within its normal business operations?

2. Does the entity provide similar goods or services to many different purchasers?

3. Does the entity operate in a competitive environment?

4. Are the goods or services provided ancillary to the operation of the Federal program?

5. Is the entity providing the goods and services not subject to compliance requirements of the Federal program?