

Report in Brief

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Why OIG Did This Review

HHS codified the Uniform Guidance at 45 CFR part 75, which governs awards and award increments made on or after December 26, 2014. The new rule requires prime Federal award recipients to perform pre-award subrecipient risk assessments and monitor the programmatic activities of subrecipients throughout the life of each subaward. This review is part of a series of reviews of National Institutes of Health (NIH) award recipients.

Our objectives were to determine whether Weill Cornell Medicine (WCM) (1) awarded subawards and monitored subrecipients in compliance with Federal regulations and (2) complied with Federal regulations and NIH grant policies relating to subaward expenditures.

How OIG Did This Review

WCM was the prime recipient of 74 NIH awards, totaling more than \$56 million, that contained subawards to other entities for awards covering the period July 2015 through June 2016. WCM was also the subrecipient of 226 awards, totaling more than \$25 million, which other NIH prime recipients awarded to WCM during the same period.

We reviewed 30 grants for which WCM was the prime recipient and 30 grants for which WCM was the subrecipient. Specifically, we reviewed the awards, WCM's monitoring of subawards, and costs claimed.

Weill Cornell Medicine Monitored Subrecipients and Claimed Allowable National Institutes of Health Award Costs

What OIG Found

As a prime recipient of NIH funds, WCM awarded subawards and monitored subaward recipients in compliance with Federal regulations and NIH grant policies because it adhered to the subrecipient monitoring procedures that it established in response to the implementation of the Uniform Guidance at 45 CFR part 75. Specifically, WCM performed a risk assessment for each proposed subrecipient that evaluated areas such as prior audit findings, geographic location (foreign or domestic), pending or prior litigation, established financial systems, financial performance, prior working relationship, and the type of research to be performed.

As both a prime recipient and a subrecipient of NIH funds, WCM claimed allowable expenditures on subawards it both awarded and received.

What OIG Recommends

This report contains no recommendations.