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.

**Subrecipient Indicators**

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

**Vendor Indicators**

1. Does the entity provide goods or services within normal business operations? [ ] Yes [ ] No
2. Does the entity provide similar goods or services to others? [ ] Yes [ ] No
3. Does the entity operate in a competitive environment? [ ] Yes [ ] No
4. Does the entity provide goods or services that are ancillary to the federal program? [ ] Yes [ ] No
5. Is the entity exempt from compliance requirements other than procurement, receipt, and payment for goods or services? [ ] Yes [ ] No

Conclusion:

Prepared by______________________________ Date________

Reviewed by______________________________ Date________

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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.