|  | **Category** | **Lower Risk** | **Medium Risk** | **Higher Risk** |
| --- | --- | --- | --- | --- |
| **1.** | **Foreign vs. Domestic** | Domestic (US only) | Canada, US territories | All other international locations |
| **2.** | **Facilities and Infrastructure** | Work occurs in adequate, established space at subrecipient’s facility | Some work done at UMMS facilities | Subrecipient's lab resources are inadequate, requiring that work occur on UMMS campus |
| **3.** | **Maturity of Organization** | Mature (e.g. more than 10 years) | Mature, but not research oriented | Start-up, no fiscal controls in place yet |
| **4.** | **Organization Type** | University or Non-profit (Collegial Terms and Conditions (T&Cs) | University or Non-profit with more restrictive T&Cs (e.g. state regulations) | Industry organization |
| **5.** | **Award Type** | Grant from federal or non-commercial source | Coop agreement or grant with special conditions | Contracts and contracts with subcontracts |
| **6.** | **Amount/ Percentage of Award Subcontracted** | Lower funding levels or percentage of total funds allocated to subrecipient (e.g. <$100k) | Funding is a large part of smaller award | Funding level>$500K or >49% of award |
| **7.** | **Accounting/ Procurement Systems** | Systems have been approved (existing audit is an indicator) | Systems less qualified to handle large amounts of federal money (Financial audit conducted but not required by Uniform Guidance Audit Requirements) | No systems are in place, or systems are new |
| **8.** | **Negotiated Indirect Cost Rate Agreement** | Has detailed negotiated rate agreement | Has simple rate agreement | Does not have negotiated rate agreement |
| **9.** | **Audit Report** | Has annual audit as required by Uniform Guidance Subpart F | Has annual third-party financial audit | Has not had an annual financial audit |
| **10.** | **Prior experience with UMass Medical School** | Previous positive experience as UMMS subrecipient | Previous experience as UMMS subrecipient but may have some minor concerns | New subrecipient or previous negative experience with subrecipient. |
| **11.** | **ITAR/EAR** | No export controlled activity involved | Collaborative agreements with potential for ITAR control needed | Organization or project involves ITAR (e.g. satellites, biological warfare) |
| **12.** | **Compliance** (animal/human subjects, DNA, stem cells) | No compliance issues involved, or exempt per IRB | Animal Subjects or Human Subjects involved, but non-medical or non-invasive | Animal/human subject or other compliance issues involved, higher risk activities |
| **13.** | **Scientific Relationship between UMMS PI and Subrecipient PI** | Subrecipient PI is a familiar collaborator |  | No previous collaboration |
| **14.** | **Difficulty of Scope of Work & Deliverables** | Report only - easily met objectives | Possibility of change in scope or collaborative work scope | Tangible products, deliverables necessary in order to achieve project success |
| **15.** | **Transparency / Frequency of Reporting** | Frequent reporting or easily assessed progress based on milestones or observable outcomes |  | No reporting until the end of the project, no measurable or observable milestones or outcomes |
| **16.** | **Audit restrictions** | Auditors are able to perform testing on all awards | Auditors can perform testing only on part of portfolio, but other auditing or audit reports are provided | Subrecipient places restriction on auditors due to status as Federally Funded Research and Development Center |
| **17.** | **Transparency**  Is Auditablity restricted (e.g., FFRDC)?  Is it a sub on an award with built in audit fees? | Work occurs in a geographic location with reliable power and communication capacity. The location is readily accessible and subcontract expenses include fees for independent audit |  | Work occurs in remote, inaccessible location that experiences extended or frequent unexpected power outages that impede communication in a non-English speaking environment |
| **18.** | **Cost Sharing** | Subrecipient has made no commitment to share costs |  | Subrecipient has committed to fund project costs not paid by the UMMS subaward |
| **19.** | **Existing UMMS Monitoring** | The subaward is made from an award operating within a UMMS department with an established research infrastructure |  | The subaward is made from an award operating within a UMMS department without an established research infrastructure |
| **20.** | **Rate of Subrecipient Spending on Award** | Pace of spending is consistent with budgeted amounts per year | Pace of spending slightly accelerated compared to budgeted amount per year | Spending far outpaces that which was contemplated in the submitted budget |

# Using the Risk Assessment Matrix

The Risk Assessment Matrix is used to assess the level of risk posed by a prospective subrecipient. If UMMS is issuing a subaward to an organization with whom it has no previous relationship, it is advised to perform a risk assessment at the award stage to determine if a monitoring plan is needed.