

SUBRECIPIENT QUESTIONNAIRE**REQUIRED FOR ORGANIZATIONS NOT SUBJECT TO OMB UNIFORM GUIDANCE, 2 CFR PART 200 SUBPART F – AUDIT**

OMB Uniform Guidance, 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) requires monitoring of sub-recipients receiving Federal financial assistance to carry out a program under prime awards to the California State University. The purpose of this questionnaire is to help us determine the status of your organization's compliance with the main Federal requirements which follow Federal assistance funds. The following questions should be answered by the Independent Auditor (CPA) or Chief Financial Officer (CFO) of your organization.

NAME OF ORGANIZATION / INSTITUTION

THRESHOLD QUESTIONS

1. Is your organization exempt from OMB Uniform Guidance, 2 CFR Part 200 Subpart F – Single/Program-Specific Audit? YES NO

If "yes," please indicate the reason:

2. Does your organization have a cognizant Federal agency for audit purposes? YES NO

If "yes," please indicate the cognizant agency and a means of verification in your response. No further responses are requested. The cognizant agency is responsible for assuring your organization's compliance with Federal audit requirements.

GENERAL INFORMATION

3. Does your organization have its financial statements reviewed by an independent public accounting firm? **If so, please enclose a copy of your most recent audited financial report with your response.** YES NO
4. Are duties separated so that no one individual has complete authority over an entire financial transaction? YES NO
5. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts? YES NO
6. Other than financial statements, has any aspect of your organization's activities been audited within the last two years by a government agency or independent public accountant? YES NO

Explain:



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CASH MANAGEMENT

- 7. Are Federal funds deposited in a separate bank account, or accounted for through grant-loan fund control accounts? YES NO
- 8. Are all disbursements properly documented with evidence of receipt of goods or performance of service? YES NO
- 9. Are all bank accounts reconciled monthly? YES NO

PAYROLL

- 10. Are payroll charges checked against program budgets? YES NO
- 11. What system does your organization use to control paid time, especially time charged to sponsored agreements?

Explain:

PROCUREMENT

- 12. Are there procedures to ensure procurement at competitive prices? YES NO
- 13. Is there an effective system of authorization and approval of:
(a) capital equipment expenditures and (b) travel expenditures? YES NO

PROPERTY MANAGEMENT

- 14. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts? YES NO
- 15. Are there effective procedures for authorizing and accounting for the disposal of property and equipment? YES NO
- 16. Are detailed property records periodically checked by physical inventory? YES NO
- 17. Briefly describe the organization's policies concerning capitalization and depreciation.

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COST TRANSFERS

18. How does the organization ensure that all cost transfers are legitimate and appropriate?

*Explain:***INDIRECT COSTS**19. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? YES NO*Explain:*20. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants? YES NO**COST SHARING**

21. How does the organization determine that it has met cost-sharing goals?

*Explain:***COMPLIANCE**22. Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally- assisted program? YES NO23. Does your organization have a formal system for complying with the Davis-Bacon Act? YES NO24. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements? YES NO25. Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursements of those funds? YES NO26. Is your organization familiar with Federal financial reports so that completed in an accurate and timely manner when required? YES NO

27. What was the dollar volume of Federal awards to your organization during the last fiscal year?

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CERTIFICATION

By completing and signing this form, I certify that the above information accurately represent the organization of which I am a representative.

Signature_____
Address_____
Name_____
City, State, Zip_____
Title_____
Phone_____
Fax_____
Federal Employer Identification Number (EIN)_____
DUNS or DUNS + 4 number_____
Date_____
Email