This Subrecipient Audit Certification and Financial Status Questionnaire must be completed by an organization that does not receive an annual audit in compliance with OMB Circular A-133 as discussed in the Subrecipient Commitment Form.

OMB Circular A-133 or 2 CFR part 200. subpart F requires monitoring of sub-recipients receiving federal financial assistance to carry out a program under prime awards to the University of Colorado Denver. 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 of your organization.

Organization/Company Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**THRESHOLD QUESTIONS**

1. Does your organization have a cognizant federal agency for A-133 purposes? [ ] Yes [ ] No

 i. If YES, **please indicate the cognizant agency and a means of verification in your response and provide a complete copy of the most recent Audit Report**. (URL or pdf copy of most recent A-133 audit report.) No further responses are requested. The cognizant agency is responsible for assuring your organization’s compliance with federal audit requirements.

 ii. If NO, please complete the Financial Status Questionnaire below.

2. Is your organization exempt from OMB Circulars A-133 or CFR part 200. subpart F? [ ] Yes [ ] No

 i. If YES, please indicate the reason below and complete the Financial Status Questionnaire below.

 [ ] Our organization is for-profit.

 [ ] Our organization expended less than $750, 000 in federal funds during our most recent fiscal year.

 [ ] Other (please explain in box below:

 ii. If NO, it appears you must complete or initiate an A-133 Audit. Please advise of status below.

**FINANCIAL STATUS QUESTIONNAIRE**

[ ] Yes [ ] No 3. Does your organization have its financial statements reviewed by an independent public accounting firm?

**If YES, please provide a URL link or PDF copy of your most recent audited financial report with your response.**

[ ] Yes [ ] No 4. Are duties separate so that no one individual has complete authority over an entire financial transaction?

[ ] Yes [ ] No 5. Does your organization have controls in place 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 governmental agency or independent public accountant?

If YES, please explain and provide a copy of external audit report.

**CASH MANAGEMENT**

[ ] Yes [ ] No 7. Are federal funds deposited in a separate bank account or accounted for through grant-loan fund control accounts?

[ ] Yes [ ] No 8. Are controls in place to prevent expenditure of funds in excess of approved, budgeted amounts?

[ ] Yes [ ] No 9. Are all disbursements properly documented with evidence of receipt of goods or performance of services?

[ ] Yes [ ] No 10. Are all bank accounts reconciled monthly?

**PAYROLL**

[ ] Yes [ ] No 11. Are payroll charges checked against program budgets?

12. What system does your organization use to control paid time, especially time charged to sponsored agreements?

**PROCUREMENT**

[ ] Yes [ ] No 13. Are procedures in place to ensure procurement at competitive prices?

14. Is there an effective system of authorization and approval for:

[ ] Yes [ ] No Capital equipment expenditures?

[ ] Yes [ ] No Travel expenditures?

**PROPERTY MANAGEMENT**

[ ] Yes [ ] No 15. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?

[ ] Yes [ ] No 16. Are there effective procedures for authorizing and accounting for the disposal of property and equipment?

[ ] Yes [ ] No 17. Are detailed property records periodically checked by physical inventory?

**RISK MANAGEMENT**

**COST TRANSFERS**

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

**INDIRECT COSTS**

[ ] Yes [ ] No 19. Does the organization have an indirect cost allocation plan, a negotiated indirect cost rate, or ICR agreement?

If YES, Please provide a copy of any negotiated ICR agreement.

 If NO, Explain.

[ ] Yes [ ] No 20. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants, contracts and cooperative agreements?

 If YES, please provide applicable URL for this procedural documentation.

**COMPLIANCE**

[ ] Yes [ ] No 21. Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally–assisted program?

 If YES, please explain.

[ ] Yes [ ] No 22. Does your organization have a formal system for complying with the Davis-Bacon Act?

[ ] Yes [ ] No 23. Does your organization have a formal policy of nondiscrimination and a formal system for complying with the Federal civil rights requirements?

[ ] Yes [ ] No 24. Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?

[ ] Yes [ ] No 25. Is your organization familiar with the federal financial reports so that they will be completed in an accurate and timely manner when required?

 26. Under which program(s) if any, does your organization receive Federal Student Financial Assistance Funds?

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

 28. Please provide a list of recent grants, contracts or cooperative agreements your organization has received from UCD.

**ATTACHMENTS**

[ ] Yes (REQUIRED) Recent Financial Statements External Review or Audit Report

[ ] Yes [ ] No Financial Statements, Audited or Unaudited

[ ] Yes [ ] No Indirect Cost Rate Agreement

[ ] Yes [ ] No List of Awards from UCD

Name and Title of person completing questionnaire:

Electronic signature accepted. No hardcopy required.

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Return Completed Financial Questionnaire to:

Email: ogc.subcontracts@ucdenver.edu

OR

Mail: University of Colorado Denver

Office of Grants and Contracts, Mail Stop F428

Anschutz Medical Campus, Bldg. 500, W1126

13001 E. 17th Place

Aurora, CO 80045

Attention: Toni Thomas, Subcontract Specialist