

Subrecipient

Prime Award Number

Grant Number

A subrecipient (subcontractor or subawardee) is a third-party organization that receives funding from Brandeis University to collaborate in carrying out an externally funded program. The University is responsible for monitoring the programmatic, financial, and conflict of interest (COI) status of its subrecipients. This is accomplished through various means.

The first step in the monitoring process is to ensure that any potential subrecipient possesses the following capabilities:

- Has internal controls which provide reasonable assurance that the use of resources is consistent with laws, regulations, and award terms
- Is able to safeguard resources against waste, loss, and misuse
- Will obtain, maintain, and fairly disclose reliable data in reports

If a non-profit subrecipient expends less than \$500,000 per fiscal year in United States Federal Government Funds they are not subject to Circular A-133 audit requirements. For-profit subrecipients and foreign subrecipients also are not subject to A-133 audit requirements. For these subrecipients the University requests that the subrecipient complete a mini-audit questionnaire in lieu of an A-133 audit.

Your organization has been deemed to fit into one of these A-133 exempt categories and must complete the following audit questionnaire. If this information is not correct and your organization has participated in an A-133 audit, it is your responsibility to inform the University's representative of this fact at oraawards@brandeis.edu. Questions about the audit questionnaire also should be directed to this address.

The questions on the audit questionnaire should be answered in English by the Independent Auditor (CPA) or Chief Financial Officer (CFO) of your organization. Please attach a copy of your most recent audited financial statement in English with this questionnaire. Note: No sub agreement will be issued by the University until both the completed audit questionnaire and the organization's most recent financial statement have been provided.

General Information

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|----|---|-----|----|
| 1. | Does your organization have its financial statements reviewed by an independent public accounting firm? If so, please provide a copy of your most recent audited financial statement with this questionnaire. | Yes | No |
| 2. | Are duties separated so that no one individual has complete authority over an entire financial transaction? | Yes | No |
| 3. | Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts? | Yes | No |
| 4. | 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? If yes, please explain. | Yes | No |
| 5. | How many full-time employees at your organization?
How many part-time employees at your organization? | | |

Cash Management			
6.	Are U.S. Federal Government funds deposited in a separate bank account, or accounted for through grant-loan fund control accounts?	Yes	No
7.	Are all disbursements properly documented with evidence of receipt of goods or performance of service?	Yes	No
8.	Are all bank accounts reconciled monthly?	Yes	No
Payroll			
9.	Are payroll charges checked against program budgets?	Yes	No
10.	What system does your organization use to control paid time, especially time charged to sponsored agreements?		
Procurement			
11.	Are there procedures to ensure procurement at competitive prices?	Yes	No
12.	Is there an effective system of authorization and approval of:		
	(a) capital equipment expenditures	Yes	No
	(b) travel expenditures?	Yes	No
Property Management			
13.	Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?	Yes	No
14.	Are there effective procedures for authorizing and accounting for the disposal of property and equipment?	Yes	No
15.	Are detailed property records periodically checked by physical inventory?	Yes	No
16.	Briefly describe the organization's policies concerning capitalization and depreciation.		
Cost Transfers			
17.	How does the organization ensure that all cost transfers are legitimate and appropriate?		
Indirect Costs			
18.	Does the organization have an indirect cost allocation plan or a U.S. Government federally negotiated indirect cost rate agreement? Please provide the rate agreement or an explanation below.	Yes	No
19.	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

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

Compliance

- | | | | |
|-----|---|-----|----|
| 21. | Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally assisted program? | Yes | No |
| 22. | Does your organization have a formal system for complying with the Davis-Bacon Act which requires payment of prevailing wages on federal contracts? | Yes | No |
| 23. | Does your organization have a formal policy of nondiscrimination and a formal system for complying with U.S. 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 disbursements of those funds? | Yes | No |
| 25. | Is your organization familiar with U.S. Government Federal financial reports so that they will be completed in an accurate and timely manner when required? | Yes | No |
| 26. | Under which program(s), if any, does your organization receive U.S. Government Federal student financial assistance funds? | | |
| 27. | What was the dollar volume of U.S. Federal Government awards to your organization during the last fiscal year? by Agency and dollar amount. | | |

Name of person completing questionnaire: _____

Title: _____

Signature: _____

Date: _____

For questions, Brandeis University should contact:

Name: _____ Title: _____

E-mail: _____ Phone: _____