SUB-RECIPIENT MINI-AUDIT QUESTIONAIRE

Subrecipient Name:

Subaward Number:

Prime Award Number:

**The following questions should be answered by the Independent Auditor (CPA) or**

 **Chief Financial Officer (CFO) of your organization.**

 THRESHOLD QUESTIONS

1. Is your organization exempt from OMB Circular A-133? Yes No

If so, indicate the reason. [ ]  [ ]

1. Does your organization have a cognizant Federal agency? Yes No

(If so, please indicate the cognizant agency and a means of [ ]  [ ]

verification in your response.)

GENERAL INFORMATION

1. Does your organization have its financial statements reviewed by Yes No

an independent public accounting firm? If so, please enclose a copy [ ]  [ ]

of your most recent audited financial report with your response.

1. Are duties separated so that no one individual has complete authority Yes No

over an entire financial transaction? [ ]  [ ]

1. Does your organization have controls to prevent expenditure of Yes No

funds in excess of approved, budgeted amounts? [ ]  [ ]

1. Other than financial statements, has any aspect of your organization's Yes No

activities been audited within the last two years by a government [ ]  [ ]

agency or independent public accountant? Explain.

1. How many full time employees at your organization?

How many part-time employees at your organization?

CASH MANAGEMENT

1. Are Federal funds deposited in a separate bank account, or accounted Yes No

for through grant-loan fund control accounts? [ ]  [ ]

1. Are all disbursements properly documented with evidence of receipt Yes No

of goods or performance of service? [ ]  [ ]

1. Are all bank accounts reconciled monthly? Yes No

 [ ]  [ ]

PAYROLL

1. Are payroll charges checked against program budgets? Yes No

 [ ]  [ ]

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

PROCUREMENT

1. Are there procedures to ensure procurement at competitive prices? Yes No

 [ ]  [ ]

1. Is there an effective system of authorization and approval of: Yes No

(a)capital equipment expenditures and (b) travel expenditures? [ ]  [ ]

PROPERTY MANAGEMENT

1. Are detailed records of individual capital assets kept and periodically Yes No

balanced with the general ledger accounts? [ ]  [ ]

1. Are there effective procedures for authorizing and accounting for Yes No

the disposal of property and equipment? [ ]  [ ]

1. Are detailed property records periodically checked by physical Yes No

inventory? [ ]  [ ]

1. Briefly describe the organization's policies concerning capitalization and depreciation.

COST TRANSFERS

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

 INDIRECT COSTS

1. Does the organization have an indirect cost allocation plan or a Yes No

 negotiated indirect cost rate? Explain. [ ]  [ ]

1. Does the organization have procedures which provide Yes No

assurance that consistent treatment is applied in the distribution of [ ]  [ ]

charges to all grants?

COST SHARING

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

COMPLIANCE

(N/A should only be used as necessary by non-US entities when the funds are not coming from a US Federal source)

1. Does your organization engage in any lobbying or partisan political Yes No N/A

activity which is charged, directly or indirectly, to a [ ]  [ ]  [ ]

federally- assisted program?

1. Does your organization have a formal system for complying Yes No N/A

with the Davis-Bacon Act? [ ]  [ ]  [ ]

1. Does your organization have a formal policy of nondiscrimination Yes No N/A

and a formal system for complying with Federal civil rights [ ]  [ ]  [ ]

requirements?

1. Does your organization have a cash forecasting process which will Yes No

minimize the time elapsed between the drawing down of funds [ ]  [ ]

and the disbursements of those funds?

1. Is your organization familiar with Federal financial reports so that Yes No N/A

completed in an accurate and timely manner when required? [ ]  [ ]  [ ]

1. Under which program(s), if any, does your organization receive Yes No N/A

Federal student financial assistance funds? [ ]  [ ]  [ ]

1. What was the dollar volume of Federal awards to your organization

during the last fiscal year?

$      Period:

Name of person completing questionnaire:

Title:

Signature:

Date:

For questions, please contact:

Name and Title Email Phone