Subrecipient Questionnaire

As a subrecipient of funds from the University of South Alabama (USA), you have indicated on our Subrecipient Confirmation Letter that your organization is not subject to OMB Circular A-133, and/or 2 CFR §200 Subpart F audit requirements. USA is required to monitor all subrecipients, therefore please complete the following questionnaire and submit all related documents as necessary. Please use separate pages, as needed, for responding.

General Information

1. Does your organization have its financial statements audited or reviewed annually by an independent accounting firm?

   ◯ Yes. Please submit a copy of the most recent audited/reviewed financial statement, audit opinion (if any) and communication to management.

   ◯ No. Please explain below:

2. Are duties separated so that no one individual has complete authority over an entire financial transaction?

   ◯ Yes.

   ◯ No. Please explain below:

3. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?

   ◯ Yes.

   ◯ No. Please explain below:

4. 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? Explain. (Please provide a copy of any recent external audit.)

   ○ Yes. Please explain below:

   ○ No.

Cash Management

5. Are all disbursements properly documented with evidence of receipt of goods or performance?

   ○ Yes.

   ○ No. Please explain below:

6. Are all bank accounts reconciled monthly?

   ○ Yes.

   ○ No. Please explain below:

Payroll

7. Are payroll charges checked against program budgets?

   ○ Yes.

   ○ No. Please explain below:

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

   ○ Yes.

   ○ No. Please explain below:

Indirect Costs

9. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? Explain. (Please provide a copy of any negotiated indirect cost rate agreement.)

   ○ Yes.

   ○ No.

   Additional explanation:

10. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all sponsored agreements, grants and contracts?

    ○ Yes.

    ○ No. Please explain below:

Compliance

11. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?

    ○ Yes.

    ○ No. Please explain below:

12. Describe your organization's procedures to ensure that costs deemed unallowable, per Federal guidelines (OMB Circular A-21 and 2 CFR 200), are excluded from the amount billed to the University of South Alabama funded by a grant or contract:

13. Please provide a list of recent grants or contracts your organization has received from The University of South Alabama:

Procurement

14. Are there procedures to ensure procurement at competitive prices?

    ○ Yes.

    ○ No. Please explain below:

15. Do you bill the University of South Alabama after ordered items have been delivered and accepted?

    ○ Yes.

    ○ No. Please explain below:

16. Is there an effective system of authorization and approval of:

- Capital Equipment Expenditures **Y** ◯ **N** ◯
- Travel Expenditures **Y** ◯ **N** ◯

Property Management

17. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?

◯ Yes.

◯ No. Please explain below:

18. Are there effective procedures for authorizing and accounting for the disposal of property and equipment?

◯ Yes.

◯ No. Please explain below:

19. Are detailed property records periodically checked by physical inventory?

◯ Yes.

◯ No. Please explain below:

Briefly describe the organization's policies concerning capitalization and depreciation:

Cost Transfers

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

_____	_____
Completed by	Title
_____	_____
Signature	Date