

Subrecipient

Prime Award Number

Subaward Number

SUB-RECIPIENT MINI-AUDIT QUESTIONNAIRE

A subrecipient (subcontractor or subawardee) is a third-party organization that receives funding from the University of California Berkeley 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 mini-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 @ subcontracts@berkeley.edu. Questions about the mini-audit questionnaire also should be directed to this address.

The questions on the mini-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 subagreement will be issued by the University until both the completed mini audit questionnaire and the organization's most recent financial statement have been provided.

GENERAL INFORMATION

- | | | | |
|----|---|------------------------------|-----------------------------|
| 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
<input type="radio"/> | No
<input type="radio"/> |
| 2. | Are duties separated so that no one individual has complete authority over an entire financial transaction? | Yes
<input type="radio"/> | No
<input type="radio"/> |
| 3. | Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts? | Yes
<input type="radio"/> | No
<input type="radio"/> |
| 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
<input type="radio"/> | No
<input type="radio"/> |

5. How many full time employees at your organization? _____

How many part-time employees at your organization? _____

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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: Yes No
 - a. (a) capital equipment expenditures
 - b. (b) travel expenditures?

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.

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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

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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, please contact:

Name and Title

E-mail

Phone