

### SUBRECIPIENT MINI-AUDIT QUESTIONNAIRE

**Subrecipient Legal Name:** \_\_\_\_\_

**Subaward Number:** \_\_\_\_\_

**BACKGROUND:**

A Subrecipient is defined as a third-party organization that receives funding from the University of California Berkeley (UCB) to collaborate in carrying out an externally-funded program. UCB 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 Subrecipients:

- Have internal controls that provide reasonable assurance that the funds/resources received will be used according to the subaward’s terms;
- Are able to safeguard the funds received against waste, loss, and misuse; and
- Will obtain, maintain, and fairly disclose reliable data in all required reports.

Often, UCB can rely on the findings from a Subrecipient’s Federal Single Audit, to help evaluate the Subrecipient’s capacities in this regard. Subrecipients that spend more than \$750,000 in U.S. Federal awards, during their fiscal year, must have a Single Audit conducted for that year, in accordance with the provisions of [Uniform Guidance 2 CFR 200, Part F \(Audit Requirements\)](#), as modified by the Federal Awarding Agency’s policy.

Because the information you provided to UCB indicates that your organization has not undergone, or is exempt from, a Federal Single Audit, for your most recently completed fiscal year, we request that you complete this Mini-Audit Questionnaire.

**IMPORTANT: If your organization has participated in an Federal Single Audit, in accordance with [2 CFR 200 F](#), please inform the UCB representative of this, via email to [subcontracts@berkeley.edu](mailto:subcontracts@berkeley.edu).**

**INSTRUCTIONS:**

This Questionnaire must be completed by the Independent Auditor (CPA) or Chief Financial Officer (CFO) authorized to provide such information on behalf of your organization.

- Answer all questions in English.
- Attach a copy of your most recent audited financial statement, in English, with this questionnaire.
- Attach any additional documentation or information required, based on your responses within the Questionnaire.
- Return the completed/signed Mini-Audit Questionnaire and any required additional materials via email to [subcontracts@berkeley.edu](mailto:subcontracts@berkeley.edu).
- Questions about the Mini-Audit Questionnaire should be directed to [subcontracts@berkeley.edu](mailto:subcontracts@berkeley.edu).

No subaward will be issued by UCB until the completed Mini-Audit Questionnaire has been provided to UCB for review.

### SUBRECIPIENT MINI-AUDIT QUESTIONNAIRE

#### SECTION A: GENERAL INFORMATION

- A.1 Which of the following best describes your organization?
- Non-Profit Organization
  - Commercial / For-Profit
  - Institution of Higher Education
  - Other: \_\_\_\_\_
- A.2 What year was your organization established? \_\_\_\_\_
- A.3 In what country is your organization headquartered? \_\_\_\_\_
- A.4 How many full-time and part-time employees work at your organization? (If your organization is large, these numbers may be approximate.)
- \_\_\_\_\_ Full-time paid employees
- \_\_\_\_\_ Part-time paid employees

#### SECTION B: AUDIT INFORMATION

- B.1 Does your organization have its financial statements audited by an independent public accounting firm?
- Yes →
  - No
- a. How often does your organization have its financial statements audited?  
\_\_\_\_\_

b. Please indicate where a copy of your most recently completed audited financial statement (in English) can be found.

  - Attached to this Questionnaire.
  - Available at the following URL: \_\_\_\_\_
- B.2 Other than regular financial audits, has any aspect of your organization's activities been audited within the last two years by a government agency or independent public accountant?
- Yes →
  - No
- a. Please describe the circumstances surrounding the need for the audit(s) in question.

b. Please indicate where a copy of the audit report(s) (in English) can be found.

  - Attached to this Questionnaire.
  - Available at the following URL: \_\_\_\_\_

#### SECTION C: FINANCIAL MANAGEMENT

- C.1 Are your organization's financial-management duties separated so that no one individual has complete authority over an entire financial transaction?
- Yes
  - No
- C.2 Does your organization have procedural or accounting controls to prevent expenditure of funds in excess of approved budgeted amounts?
- Yes
  - No

### SUBRECIPIENT MINI-AUDIT QUESTIONNAIRE

#### SECTION C: FINANCIAL MANAGEMENT, continued

C.3 Does your organization have financial mechanisms in place to allow for the separate accounting of funds?

- Yes →
- No

a. Please describe how your organization provides for separate accounting of funds.

C.4 How often does your organization reconcile its accounts?

- Monthly
- Other: (please describe) \_\_\_\_\_

C.5 Please describe how your organization ensures that all cost transfers are legitimate and appropriate. Note that a cost transfer is defined as any change or correction that transfers an expense from one project or fund to another, after the expense has been initially recorded in your institution's financial accounting system. How are cost transfers vetted, documented and justified? What is the time frame within which they occur?

C.6 Please describe how your organization tracks actual cost-sharing against cost-share commitments.

C.7 Does your organization have accounting procedures that segregate direct- and indirect-cost expenses?

- Yes
- No

#### SECTION D: PAYROLL

D.1 Does your organization maintain a system of internal controls to ensure that personnel costs incurred to Federal awards are accurate, allowable and represent the actual work performed)?

- Yes
- No

D.2 How does your organization record, monitor and control an employee's paid time, especially time charged to Subawards? (For example: paper time-sheets; payroll software; payroll service vendor, etc.)

### SUBRECIPIENT MINI-AUDIT QUESTIONNAIRE

#### SECTION E: PROCUREMENT / PURCHASING

E.1 What procedures does your organization use to ensure procurement at competitive prices?

E.2 What procedures does your organization use to authorize and approve equipment purchases? *(For the purposes of this Questionnaire, "Equipment" is defined as defined as tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost of greater than \$5,000.)*

E.3 What procedures does your organization use to authorize and approve travel expenditures?

E.4 Does your organization document evidence of receipt of goods or performance of services, for disbursements and expenditures charged against Subaward funds?

- Yes
- No

#### SECTION F: PROPERTY MANAGEMENT

F.1 Does your organization keep detailed records of individual capital assets (e.g. property and equipment), and periodically balance them with general ledger accounts, and periodically check them against physical inventory?

- Yes
- No

F.2 Does your organization have procedures for authorizing and accounting for the disposal of capital assets?

- Yes
- No

F.3 Briefly describe the your organization's policies concerning capitalization and depreciation, as follows:

- a. What cost threshold determines which assets are capitalized? \_\_\_\_\_
- b. What rate of depreciation is applied to capitalized assets? \_\_\_\_\_

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**SECTION G: COMPLIANCE WITH U.S. FEDERAL REQUIREMENTS**

G.1 The Davis-Bacon and Related Acts require payment of prevailing wages; this applies to contractors and subcontractors performing on U.S.-Federally funded or -assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works.

Does your organization have a formal system for complying with the Davis-Bacon and Related Acts?

- Yes
- No

G.2 Does your organization have a formal policy of nondiscrimination and protection of civil rights?

- Yes →
- No

a. Is your organization's nondiscrimination/civil right policy compliant with U.S. Federal civil rights requirements?

- Yes
- No

G.3 Is your organization capable of complying with U.S. Federal Government financial reporting requirements in an accurate and timely manner?

- Yes
- No

G.4 Is your organization capable of administering U.S. Federal Government student financial assistance funds, such that you will be able to administer such fund according to Funding Agency Requirements?

- Yes →
- No
- N/A

a. Under which program(s) does your organization receive these funds?

\_\_\_\_\_

G.5 Please list the U.S.-dollar volume of U.S. Federal Government awards issued to your organization, during the last fiscal year, by Agency and dollar amount.

Total US Dollar Award Amount	Awarding U.S. Federal Agency

G.6 Please list the amounts of the **three highest-value awards** issued to your organization during the last fiscal year, by any entities that are **NOT** U.S. Federal Government institutions.

Total Award Amount	Sponsor/Awarding Entity Name

**SUBRECIPIENT MINI-AUDIT QUESTIONNAIRE**

**CERTIFICATION**

I certify that the information provided herein is true and correct, to the best of my knowledge, and that I am the Independent Auditor (CPA) or Chief Financial Officer (CFO) authorized to provide this information on behalf of the organization named below.

**Organization Legal Name:** \_\_\_\_\_

**U.S. Federal Employer Identification Number (EIN):** \_\_\_\_\_

**Unique Entity Identifier (UEI):**  
(Available through <https://sam.gov/content/home>.)  
\_\_\_\_\_

**Signature of Authorized Official:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

**Signatory's Name:** \_\_\_\_\_

**Signatory's Title:** \_\_\_\_\_

**Signatory's Email:** \_\_\_\_\_

**Signatory's Phone:** \_\_\_\_\_