

 **COLUMBIA UNIVERSITY**
IN THE CITY OF NEW YORK

Office of the Controller
Research Policy and Cost Analysis Group
615 West 131st Street
New York, NY 10027

Dear Sir or Madam:

We have been informed that Columbia University has submitted a Federal sponsor proposal in which your institution has been named as a subcontractor. Accordingly, to ensure that your institution is in compliance with the Uniform Guidance, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," Columbia University requires that this certification letter, together with all required documentation, be completed and returned as soon as possible to subrecipientmonitoring@columbia.edu. Failure to respond or provide required information can result in non-issuance of the sub-award.

If you have any questions, please contact subrecipientmonitoring@columbia.edu.

Sincerely,



Fabrizio Carucci
Associate Vice President, Research Policy & Indirect Cost
Tel: +1 212-854-1049



COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK

SUBRECIPIENT Uniform Guidance CERTIFICATION

State or Local Governments/Agencies or non-Profit Organizations subject to Uniform Guidance

Please note: Instead of a copy, an online link or URL for the audit report may be provided.

A. State or Local Governments/Agencies or non-Profit Organizations subject to Uniform Guidance (UG)

We have completed our UG audit for Fiscal Year _____. The audit presented no material weaknesses, no material instances of noncompliance, and no findings or costs questioned. (A copy of the UG audit report, along with the auditor's management letter must be returned with this certification). You may provide the URL below.
URL _____

We have completed our UG audit for Fiscal Year _____. The audit disclosed material weaknesses, material instances of noncompliance, and/or findings/costs questioned. (A copy of the UG audit report, along with the auditor's management letter and a corrective action plan describing the steps taken to resolve the non-compliance issues must be returned with this certification). You may provide the URL below.
URL _____

We have not yet completed our UG audit for the Fiscal Year _____, which ended on _____. We expect the audit to be completed by _____. Upon completion, we will forward an updated copy of this certification.

B. Subrecipients not subject to Uniform-Guidance audit

We are not subject to the requirements of UG audit for our Fiscal year _____ because :

Expend more than \$750,000 in Federal funds

A for-profit organization A

Other: _____

foreign (non-U.S.) entity

1. Subrecipients not subject to UG audit with audited financial statements

We are not subject to UG audit, however, we are in compliance with applicable Federal, State, and local laws and regulations, and/or clauses/special provisions of the subaward(s). The financial audit performed for Fiscal Year _____ disclosed no material weaknesses, no material instances of non-compliance, and no finding.

(A copy of the audited financial statements and the auditor's management letter must be returned with this certification.) You may provide the URL below.
URL _____

Our Fiscal Year _____ Financial audit revealed material weaknesses, material instances of non-compliance and/or findings. (A copy of the audited financial statements and the auditor's management letter, together with a corrective action plan describing steps taken to resolve the non-compliance issues must be returned with this certification.) You may provide the URL below.
URL _____



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2. Subrecipients not subject to UG Audit

- We are not subject to UG audit, however, we are in compliance with applicable Federal, State, and local laws and regulations.

- Although we are not subject to audit by an independent auditing firm, we are, however, aware of material weaknesses or instances of non-compliance. The financial audit performed for Fiscal Year _____ disclosed no material weaknesses, no material instances of non-compliance, and no findings. (A copy of the audited financial statements and the auditor's management letter must be returned with this certification.) You may provide the URL below.
 URL _____

C. To be completed by ALL subrecipients

_____ Have you received a letter from your cognizant Federal Audit Resolution authority indicating acceptance of management's response for action taken to correct non-compliance issues? If so, please provide a copy of the most recent acceptance letter with this certification.

_____ Have you received a letter from your cognizant Federal Audit Resolution authority indicating an unsatisfactory response to management's plan to correct non-compliance issues? If so, please explain the status of the audit resolution and provide a copy of the letter with this certification.

_____ Have you been notified by any Federal, State or local government agency of debarment or pending debarment from receiving Federal monies either directly or as a subrecipient? If so, please provide a copy of the notification letter with this certification.

D. Certification: I certify that the information provided herein is true and correct to the best of my knowledge.

Print Name _____ Signature _____ Date _____

Title _____ Department _____

Address _____

Institution _____ Phone _____ Fax _____

Fiscal Year Period _____ DUNS Number _____

EIN Number _____

Not-For-Profit For Profit Domestic Foreign

AUDIT CERTIFICATION AND FINANCIAL STATUS QUESTIONNAIRE

All Subrecipients are required to complete the Financial Status Questionnaire
(If previously submitted, please indicate whether responses are current.
If not, please provide update).

(Select one of the below, as applicable)

External independent audits of my organization/company have been completed for my organization's most recently completed Fiscal Year ended _____. **A true, complete and correct copy of the audit report or URL is attached and hereby provided to Columbia University.**
URL _____

OR

My organization/company has **not** been audited by a U.S. Government audit agency or by an independent CPA firm for the most recently completed Fiscal Year ended _____. **True and correct information concerning my organization's finances and fiscal policies are provided in the attached Financial Status Questionnaire, and in the attached financial statements covering the fiscal year noted above.**

FINANCIAL STATUS QUESTIONNAIRE

(Please select the applicable response)

General Information

_____ Does your organization have its financial statements reviewed by an independent public accounting firm? **(Please enclose a copy of the most recent financial statements for your organization, audited or unaudited.)**

_____ 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? **(Please provide a copy of any recent external audit report.)**

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

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

_____ Does your organization maintain current, accurate information on the Central Contractors Registration (CCR) website (<http://www.sam.gov>)? What is the current registration expiration date?

Cash Management

_____ Are all disbursements properly documented with evidence of receipt of goods or performance of services?

_____ Are all bank accounts reconciled monthly?

Payroll

_____ Are payroll charges checked against program budgets?

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

Procurement

_____ Are there procedures to ensure procurement at competitive prices?

_____ Is there an effective system of authorization and approval of:

_____ a) Capital equipment expenditures?

b) Travel expenditures?

Property Management

- _____ Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?
- _____ Are there effective procedures for authorizing payment and accounting for the disposal of property and equipment?
- _____ Are detailed property records periodically checked by physical inventory?
- _____ Briefly describe the organization's policies concerning capitalization and depreciation.

Cost Transfers

- _____ How does the organization ensure that all cost transfers performed are legitimate and appropriate?

Indirect Costs/Fringe Benefits

- _____ Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? Does it have a negotiated fringe benefit agreement? **Please provide copies of any negotiated indirect cost rate and fringe benefit agreements.** If none exist, please describe the process for determining that your organization charges Columbia's indirect costs and fringe benefit expenses at its most favorable rates.

- _____ Does the organization have procedures that provide assurance that consistent treatment is applied in the distribution of charges to all grants, contracts and cooperative agreements? Please summarize the procedures, or provide the URL for these documents.

Cost Sharing

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

Compliance

Does your organization have a formal policy of nondiscrimination and a formal system for complying with United States federal civil rights requirements?

Does your organization have a cash forecasting process that will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?

If your organization enters into agreements for work or research to be performed outside of the United States, does it have systems in place to prevent and detect payments made to government officials to allow or procure work and research opportunities for or on behalf of your organization?

Documents provided:

Recent Financial Statements, External Review or Audit Report

URL _____

Indirect Cost Rate Agreement

URL _____

Fringe Benefit Agreement

URL _____

Signature of Authorized Official:
