



Office of the Controller  
Research Policy and Cost Analysis  
615 West 131<sup>st</sup> Street  
New York, NY 10027

Dear Sir/Madam:

Our records indicate that your institution was a subrecipient of funds awarded to Columbia University. Accordingly, to ensure that your institution is in compliance with the Federal Office of Management and Budget (OMB), Circular A-133 and the Uniform Guidance, "Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", Columbia University requires that the attached "Annual Subrecipient Certification and Financial Status Questionnaire", together with all required documentation, be completed and returned to [subrecipientmonitoring@columbia.edu](mailto:subrecipientmonitoring@columbia.edu) within thirty (30) days from receipt of this letter. Failure to respond or provide the required information could result in non-payment of invoices and/or termination of the subaward(s).

If you have any questions, please contact [subrecipientmonitoring@columbia.edu](mailto:subrecipientmonitoring@columbia.edu).

Sincerely,

*Signed/Carl Sparano*

Carl Sparano  
Executive Director, Research Policy and Cost Analysis  
Tel (212) 854-1049 / Fax (212) 854-1048

**ANNUAL SUBRECIPIENT CERTIFICATION**

Please note: In lieu of a copy of a document a URL may be provided

**A. Subrecipients subject to OMB Circular A-133 (A-133) or Uniform Guidance (UG) Audit Requirements: State or Local Governments/Agencies or Non-Profit Organizations.**

We have completed our A-133 or UG audit for FY \_\_\_\_\_. The audit disclosed no findings of material weaknesses, material instances of noncompliance, and/or questionable costs relating to any subaward(s) received from Columbia University. A copy of the A-133 or UG audit report, together with the auditor's management letter, must be returned with this certification or transmitted via the following URL:

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We have completed our A-133 or UG audit for FY \_\_\_\_\_. The audit disclosed findings of material weaknesses, material instances of noncompliance, and/or questionable costs relating to any subaward(s) received from Columbia University. A copy of the A-133 or UG audit report, together 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 or transmitted via the following URL:

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We have not yet completed our A-133 or UG audit for FY \_\_\_\_\_, which ended on \_\_\_\_\_, the period during which the subaward(s) received from Columbia University was active. We expect the audit to be completed by \_\_\_\_\_. Upon completion, we will forward an updated copy of this certification, together with the required documentation.

**B. Subrecipients Not Subject to A-133 or UG Audit Requirements.**

We were not subject to the requirements of A-133 or UG audit for FY \_\_\_\_\_ because:

- For A-133 subrecipients, we expended less than \$500,000 in Federal funds.
- For UG subrecipients, we expended less than \$750,000 in Federal funds.
- We are a for-profit organization.
- We are a non-U.S. entity.
- Other. Please provide an explanation:

**1. Subrecipients Not Subject to A-133 or UG Audit Requirements With Audited Financial Statements**

Our financial statements for FY \_\_\_\_\_ have been audited by an independent auditor. A true and complete copy of the audit report, together with the auditor's management letter, is enclosed. If the audit disclosed findings of material weaknesses, material instances of noncompliance, and/or questionable costs relating to any subaward(s) received from Columbia University, a corrective action plan describing the steps taken to resolve the findings must be returned with this certification or transmitted via the following URL:

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**2. Subrecipients Not Subject to A-133 or UG Audit Requirements Without Audited Financial Statements**

Our financial statements for FY \_\_\_\_\_ have not been audited by an independent auditor. A true and complete copy of such financial statements is enclosed.

**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 below 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 \_\_\_\_\_ Institution \_\_\_\_\_

Address \_\_\_\_\_

Department \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Fiscal Year \_\_\_\_\_ DUNS Number \_\_\_\_\_

EIN Number \_\_\_\_\_

Not-For-Profit  For Profit  Domestic  Foreign

## FINANCIAL STATUS QUESTIONNAIRE

### All Subrecipients are required to complete this Financial Status Questionnaire

(If previously submitted, please indicate whether responses are current.

If not, please provide an update).

Current

Updated

### General Information

\_\_\_\_\_ Has any aspect of your organization's activities other than its financial statements been audited within the last two years by a governmental agency or independent public accountant? If so, please provide a copy of any such audit report.

\_\_\_\_\_ Are duties in your organization 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.ccr.gov>)?

\_\_\_\_\_ What is the CCR current registration expiration date?

### Cash Management

\_\_\_\_\_ Are all of your organization's disbursements properly documented with evidence of receipt of goods or performance of services?

\_\_\_\_\_ Are all of your organization's bank accounts reconciled monthly?

### Payroll

\_\_\_\_\_ Are all of your organization's 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 in your organization to ensure procurement at competitive prices?

Is there an effective system of authorization and approval in your organization for:

\_\_\_\_\_ a) Capital equipment expenditures

\_\_\_\_\_ a) Travel expenditures

**Property Management**

\_\_\_\_\_ Are detailed records of individual capital assets in your organization kept and periodically balanced with the general ledger accounts?

\_\_\_\_\_ Are there effective procedures in your organization for authorizing payment and accounting for the disposal of property and equipment?

\_\_\_\_\_ Are detailed property records in your organization periodically checked by a physical inventory?

Briefly describe your organization's policies concerning capitalization and depreciation.

\_\_\_\_\_

**Cost Transfer**

How does your organization ensure that all cost transfers performed are legitimate and appropriate?

\_\_\_\_\_

**Indirect Costs / Fringe Benefits**

\_\_\_\_\_ Does your organization have an indirect cost allocation plan or a negotiated indirect cost rate with the Federal government? Does your organization have a negotiated fringe benefit rate agreement with the Federal government? If so, please provide copies of the most recent negotiated indirect cost rate and fringe benefits rate agreements. If none exist, please describe the process for determining that your organization charges Columbia indirect costs and fringe benefit expenses at its most favorable rates.

Does your 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 your 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:**

Indirect Cost Rate Agreement URL

Fringe Benefit Agreement URL

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

Print Name and Title \_\_\_\_\_

Institution \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_