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AUDIT CERTIFICATION AND FINANCIAL STATUS QUESTIONNAIRE

It is not sufficient for agencies to simply pass funding on to second or third parties such as Subrecipients. Rather, a system must be established to monitor how those funds are being spent and ensure these monies are being spent for the specified purpose. Subrecipient monitoring includes many aspects, such as reviewing and receiving grant or audit reports, as well as some level of on-site reviews, progress reports, financial review and/or inspections.

The Fiscal Control and Internal Auditing Act (FCIAA), enacted in 1989, require State agencies to establish, maintain, and annually evaluate their internal control systems. Agency internal control systems must reasonably assure compliance with applicable law and effective agency management which include determining if the financial management and the accounting system of the Subrecipient are adequate to account for program funds in accordance with state and federal laws and regulatory guidelines. To this purpose the Office of Grants and Research Administration require the completion of the Audit Certification and Financial Status Questionnaire be completed by the Subrecipient to determine the status of fiscal stability.

Subrecipient Information:					
Name:				Date:	
Company:					
Address:					
City:		State:		Zip Code:	
FEIN		DUNS		Soc. Sec.	
Is the Subrecipient a Foreign Entity? Yes [] No [] If yes, please give the name of the country of residence and citizenship status if located in the United States.					
Country (if not USA)			Citizenship Status:		
Grant Award Information:					
CSU PI					
Award No.		Agency			
Title of Project					
CFDA		Project Start Date:		Project End Date:	



Audit Certification

This section is for the Subrecipient's most recently completed fiscal year. Respond to A, B or C, below, by checking the section which is applicable:

- ___ A. The Subrecipient has been audited by a U.S. Government audit agency or by an independent CPA firm. The most recent external independent audit(s) of the Sub-recipient have been completed for:

Fiscal Year 20___: *From* _____ (MM/DD/YYYY) *To* _____ (MM/DD/YYYY).

Attach a complete and correct copy or link of the audit report for our review.

OR

- ___ B. The Subrecipient has not been audited by a U.S. Government audit agency or by an independent CPA firm within the last two years.

True and correct information concerning the Subrecipient's finances is provided in the following Financial Status Questionnaire.

OR

- ___ C. The Subrecipient has never been audited by a U.S. Government audit agency or by an independent CPA firm.

Subrecipient must complete the Office of Grants and Research Administration's Subrecipient Risk Assessment Report which is conducted by the Compliance Administrator.

Financial Status Questionnaire

Please complete the following sections by checking the boxes next to 'Yes' or 'No':

General Information:		
1.	Does your organization have its financial statements reviewed by an independent public accounting firm? (Please enclose a copy of the most recent financial report for your organization, audited or unaudited.	☐ Yes or ☐ No
2.	If your organization been audited by a government agency within the last three years, please enclose a copy or provide a link to the audit report.	☐ Yes or ☐ No



3.	Are duties separated so that no one individual has complete authority over an entire financial transaction?	☐ Yes or ☐ No
4.	Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?	☐ Yes or ☐ No

Cash Management

5.	Are all disbursements properly documented with evidence of receipt of goods or performance of services?	☐ Yes or ☐ No
6.	Are all bank accounts reconciled monthly?	☐ Yes or ☐ No

Payroll

7.	Are payroll charges checked against program budgets?	☐ Yes or ☐ No
8.	Does your organization have a system to track paid time, particularly time charged to grants, contracts or cooperative agreements?	☐ Yes or ☐ No

Procurement

9.	Are there procedures to obtain goods and services at competitive prices?	☐ Yes or ☐ No
10.	Is there an effective system of authorization and approval of: a. capital equipment expenditures? b. travel expenditures?	☐ Yes or ☐ No ☐ Yes or ☐ No

Property Management

11.	Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?	☐ Yes or ☐ No
12.	Are there procedures in place to authorize and account for the disposal of property and equipment?	☐ Yes or ☐ No
13.	Are detailed property records periodically checked by physical inventory?	☐ Yes or ☐ No



Allocating Cost		
14.	Does the organization ensure that all costs charged to grants, contracts and cooperative agreements are legitimate and appropriate?	☐ Yes or ☐ No

Facilities and Administrative Costs (Indirect Costs)		
15.	Does the organization have a Federally negotiated Facilities and Administrative rate? (If so, please provide a copy or link of the most recent negotiated indirect cost rate agreement.)	☐ Yes or ☐ No
16.	Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants, contracts and cooperative agreements?	☐ Yes or ☐ No

Thank you for completing the above questionnaire. Please return this form to:

Dr. Yvonne Harris
Associate Vice President of Sponsored Programs
Office of Grants and Research Administration
9501 South King Drive
Cook Building; Suite 303
Chicago, Illinois 60628-1598

If you have any questions, please call the Office of Grants and Research Administration at 773-995-3598 or email Dr. Harris at yharri20@csu.edu.

The Post-Grant and Contracts Administrator and Associate Vice President of Sponsored Programs at Chicago State University hereby certify that they have reviewed the above information and that it is correct and current and that supporting documentation where requested is on file in the Office of Grants and Research Administration:

 Date _____
Ditas Vidad
Post-Grant and Compliance Administrator
Office of Grants and Research Administration

 Date _____
Yvonne Harris, Ph.D.
Associate Vice President of Sponsored Programs
Office of Grants and Research Administration

