SUBRECIPIENT A-133 QUESTIONNAIRE

Required for organizations not subject to OMB Circular A-133 Audit

OMB Circular A-133 and related supplements (http://www.whitehouse.gov/omb/assets/a133/a133_revised_2007.pdf) requires monitoring of sub-recipients receiving Federal financial assistance to carry out a program under prime awards to the California State University. The purpose of this questionnaire is to help us determine the status of your organization's compliance with the main Federal requirements which follow Federal assistance funds. The following questions should be answered by the Independent Auditor (CPA) or Chief Financial Officer (CFO) of your organization.

THRESHOLD QUESTIONS

1. Is your organization exempt from OMB Circular A-133? ☐ Yes ☐ No
   If so, indicate the reason.

2. Does your organization have a cognizant Federal agency for A-128 or A-133 purposes? ☐ Yes ☐ No
   (If so, please indicate the cognizant agency and a means of verification in your response. No further responses are requested. The cognizant agency is responsible for assuring your organization's compliance with Federal audit requirements.)

GENERAL INFORMATION

3. Does your organization have its financial statements reviewed by an independent public accounting firm? **If so, please enclose a copy of your most recent audited financial report with your response.** ☐ Yes ☐ No

4. Are duties separated so that no one individual has complete authority over an entire financial transaction? ☐ Yes ☐ No

5. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts? ☐ Yes ☐ No

6. 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? Explain. ☐ Yes ☐ No

CASH MANAGEMENT

7. Are Federal funds deposited in a separate bank account, or accounted for through grant-loan fund control accounts? ☐ Yes ☐ No

8. Are all disbursements properly documented with evidence of receipt of goods or performance of service? ☐ Yes ☐ No

9. Are all bank accounts reconciled monthly? ☐ Yes ☐ No

PAYROLL

10. Are payroll charges checked against program budgets? ☐ Yes ☐ No

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

SUBRECIPIENT A-133 QUESTIONNAIRE

Required for organizations not subject to OMB Circular A-133 Audit

PROCUREMENT

12. Are there procedures to ensure procurement at competitive prices? ☐ Yes ☐ No

13. Is there an effective system of authorization and approval of:
(a) capital equipment expenditures and (b) travel expenditures? ☐ Yes ☐ No

PROPERTY MANAGEMENT

14. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts? ☐ Yes ☐ No

15. Are there effective procedures for authorizing and accounting for the disposal of property and equipment? ☐ Yes ☐ No

16. Are detailed property records periodically checked by physical inventory? ☐ Yes ☐ No

17. Briefly describe the organization's policies concerning capitalization and depreciation.

COST TRANSFERS

18. How does the organization ensure that all cost transfers are legitimate and appropriate?

INDIRECT COSTS

19. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? Explain. ☐ Yes ☐ No

20. 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

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

COMPLIANCE

22. Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally- assisted program? ☐ Yes ☐ No

23. Does your organization have a formal system for complying with the Davis-Bacon Act? ☐ Yes ☐ No

24. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements? ☐ Yes ☐ No

25. 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

SUBRECIPIENT A-133 QUESTIONNAIRE

Required for organizations not subject to OMB Circular A-133 Audit

26. Is your organization familiar with Federal financial reports so that completed in an accurate and timely manner when required? ☐ Yes ☐ No

27. What was the dollar volume of Federal awards to your organization during the last fiscal year?

I certify that the above information accurately represent the organization of which I am a representative.

Name of person completing questionnaire _____

Title _____

Signature _____ **Date** _____