

**ANNUAL SUBRECIPIENT CERTIFICATION**

According to our records, your organization was a subrecipient of funds awarded to Arizona State University during the last fiscal year, or is currently being considered for receipt of a subaward. Please provide *either* the Audit Status Certification (page 1 only) below *or* the Internal Control Certification beginning on Page 2 to [SUBRECIPIENTS@ASU.EDU](mailto:SUBRECIPIENTS@ASU.EDU) within ten business days.

**I. AUDIT STATUS CERTIFICATION – FOR SUBRECIPIENTS SUBJECT TO SINGLE AUDIT**

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

**Single Audit Report Link:** \_\_\_\_\_

- A. We have completed our Single Audit for fiscal year ending \_\_\_\_\_. The Single Audit Report disclosed no material weaknesses, no material instances of noncompliance with federal laws or regulations, no reportable conditions, no findings, and there are no unresolved prior year findings related to any subaward(s) from Arizona State University.
- B. We have completed our Single Audit for fiscal year ending \_\_\_\_\_. The Single Audit Report noted material weaknesses, material instances of noncompliance with federal laws or regulations, reportable conditions, findings, or unresolved prior year findings related to subaward(s) from Arizona State University. The corrective action plan/management decision is included in the audit link above. Page number(s) for relevant finding(s) are: \_\_\_\_\_
- C. Our Single Audit for fiscal year ending \_\_\_\_\_ is not anticipated to be complete until \_\_\_\_\_. Within thirty days of completion, we will provide written notification of the results along with any required documentation.

**I certify that the information in the above Audit Status Certification is true and correct for the organization of which I am a representative. I further certify that all relevant disclosures contained in the Single Audit Report have been referenced.**

|  |  |                |
|--|--|----------------|
| _____<br>(Name/Title/Department)           | _____<br>(Signature)                       |                |
| _____<br>(Address)                         | _____<br>(City, State, Zip)                |                |
| _____<br>(Phone)                           | _____<br>(Email)                           |                |
| _____<br>(DUNS No.)/(DUNS+4 if applicable) | _____<br>(Year of Establishment)           | _____<br>(EIN) |
| _____<br>(Date)                            | _____<br>(URL link to Single Audit Report) |                |

Please contact [subrecipients@asu.edu](mailto:subrecipients@asu.edu) or [Sylvia.Myers@asu.edu](mailto:Sylvia.Myers@asu.edu), phone: (480) 727-2584, with any questions.

**II. INTERNAL CONTROL CERTIFICATION — FOR SUBRECIPIENTS NOT SUBJECT TO SINGLE AUDIT**

Subrecipient Name: \_\_\_\_\_

We ***are not subject*** to the provisions of the U.S. government (OMB) Uniform Guidance because our organization:

- Expends less than \$750,000 in U.S. Federal awards annually
- Is a for profit entity
- Other \_\_\_\_\_

**PLEASE ANSWER ALL QUESTIONS BELOW. DO NOT LEAVE ANY QUESTION BLANK. INDICATE IF A QUESTION IS “NOT APPLICABLE” (N/A) AND SPECIFY REASON, IF ANY, IN “EXPLANATIONS” SECTION.**

| YES | NO | N/A | QUESTION   |
|-----|----|-----|--|
|     |    |     | 1. <b>External independent audits</b> of my organization have been completed accurately for my organization's most current fiscal year ending _____.   |
|     |    |     | a. If yes, attach a copy of your most recent annual audited financial statements and audit opinion, or a link to them. Please complete the remainder of this questionnaire.  |
|     |    |     | b. If no, please complete the remainder of this questionnaire and include a copy of your most recent annual financial statements, or a link to them.   |
|     |    |     | 2. Does your organization maintain current, accurate information in the System for Award Management ( <b>SAM</b> ) database (the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA and EPLS)?   |
|     |    |     | 3. Is your organization's <b>financial system in accordance with U.S. generally accepted accounting principles</b> , and   |
|     |    |     | a. Does it have the capability to identify, in its accounts, all external awards received and expended and the external programs under which they were received?   |
|     |    |     | b. Do you maintain internal controls to assure that you are managing external awards in compliance with applicable laws, regulations and the provision of contracts or grants?   |
|     |    |     | 4. Does your organization have policies and procedures in place to ensure that awarded <b>funds are expended only for allowable activities</b> and that the cost of goods and services are allowable, in accordance with applicable cost principles and authorized by the approved award budget? |
|     |    |     | 5. Does your organization have procedures which provide assurance that <b>consistent treatment</b> is applied in the distribution of charges to all grants, contracts and cooperative agreements?  |
|     |    |     | 6. a. Does your organization have a Negotiated F & A Rate Agreement?   |
|     |    |     | b. Have your <i>Facilities &amp; Administrative Rates</i> or <i>Fringe Benefit Rates</i> changed since the subaward start date? If so, please provide copies of current rate agreements or description of changes if an approved rate agreement is not in place.                                 |

| YES | NO | N/A | QUESTION  |
|-----|----|-----|---|
|     |    |     | 7. Does your organization have policies and procedures in place to ensure that <b>funds are requested</b> in accordance with the award payment schedule if a fixed price award, or as reimbursement for expenditures only after the costs have been incurred if a cost reimbursable award?  |
|     |    |     | 8. Does your organization have policies and procedures in place to ensure compliance with the requirements of the <b>Davis-Bacon Act</b> for all federal funds received?  |
|     |    |     | 9. Does your organization have policies and procedures in place to ensure that subawards are issued only to <b>eligible subrecipients</b> and that amounts provided to or on behalf of eligible individuals or groups of individuals are calculated in accordance with award requirements?  |
|     |    |     | 10. Does your organization have policies and procedures in place to ensure that proper records are maintained for <b>equipment</b> acquisitions, equipment is adequately safeguarded and maintained, dispositions or encumbrances of any equipment or real property are in accordance with applicable requirements, and the prime sponsor is appropriately compensated for its share of any property sold or converted to an alternate use? |
|     |    |     | 11. Does your organization have policies and procedures in place to ensure that <b>matching, level of effort, or earmarking requirements</b> are met using only allowable funds or costs which are properly calculated and valued?  |
|     |    |     | 12. Does your organization have policies and procedures in place to ensure that awarded funds are used only during the authorized <b>period of performance</b> ?  |
|     |    |     | 13. Does your organization have policies and procedures in place to ensure that the <b>procurement</b> of goods and services is made in compliance with applicable regulations governing competitive pricing, proper authorization and approval of expenditures for goods and services, and prevention of procurement from suspended or debarred parties?   |
|     |    |     | 14. Are all <b>disbursements properly documented</b> with evidence of receipt of goods or performance of services?  |
|     |    |     | 15. Does your organization have policies and procedures in place to ensure that <b>program income</b> is correctly earned, recorded, and used in accordance with program requirements?  |
|     |    |     | 16. Does your organization have policies and procedures in place to ensure compliance with applicable requirements for <b>real property</b> acquisition, appraisal, negotiation and relocation?   |
|     |    |     | 17. Does your organization have policies and procedures in place to ensure that <b>submitted reports</b> include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with award requirements?   |

| YES | NO | N/A | QUESTION  |
|-----|----|-----|---|
|     |    |     | 18. Does your organization have policies and procedures in place to ensure that <b>subrecipients</b> are provided with flow-through award information and compliance requirements, that subrecipient activities are monitored, that subrecipient audit findings are resolved (including appropriate corrective action), and that the impact of any subrecipient noncompliance is evaluated and addressed? |
|     |    |     | 19. Are the personnel handling your organization’s administrative functions new to the role, or have you substantially changed or implemented new systems recently? If so, please describe in the EXPLANATIONS section below.   |
|     |    |     | 20. Does your organization have an established and enforced Conflict of Interest policy?  |
|     |    |     | 21. Does your organization have prior experience with similar subawards? If so, please describe in the EXPLANATIONS section below.  |

**ATTACHED ARE THE FOLLOWING: (If URL link is not available)**

- Recent Financial Statements External Review or External Audit Report (if applicable)
- Financial Statements, Audited or Unaudited (required if not subject to U.S. government Single Audit)
- Facilities & Administrative Rate Agreement (if applicable)

**EXPLANATIONS:**

**I have completed this Internal Control Certification in its entirety. True and correct information concerning my organization's finances and fiscal policies have been provided in this Internal Control Certification and in any attached financial statements and/or external audit reports covering the fiscal year noted above.**

|                                    |   |       |
|------------------------------------|---|-------|
| Name/Title/Department              | (Signature)   |       |
| (Address)                          | (City, State, Zip)  |       |
| (Phone)                            | (Email)   |       |
| (DUNS No.) /(DUNS+4 if applicable) | (Year of Establishment)                                     | (EIN) |
| (Date)                             | (URL link to Financial Statements or External Audit Report) |       |

Please contact [subrecipients@asu.edu](mailto:subrecipients@asu.edu) or [Sylvia.Myers@asu.edu](mailto:Sylvia.Myers@asu.edu), phone: (480) 727-2584, with any questions.