

A-133 MINI-AUDIT QUESTIONNAIRE

Form Letter

Chief Financial Officer
Sub-recipient Organization:

Dear Sir or Madam:

The University of California is considering making a sub-award of Federal assistance funds to your organization from under prime grant/cooperative agreement # _____, CFDA# _____.

As a recipient of Federal awards, the University has certain obligations under office of Management and Budget (OMB) Circular A133. (Your organization may also have such obligations if it receives Federal awards, either directly or through sub-awards.) As part of the University's implementation of the Circular, the University must assess potential sub-recipients prior to making a sub-award for assistance.

You are requested to respond to the enclosed questionnaire regarding your organization. The questions are drawn from OMB Circular A-133 and its draft Compliance Supplement. Thank you for your cooperation.

Please have an authorized representative sign the original and return to the address listed below:

Office of Contract and Grant Administration
C/O Sharon Lam, Subaward Administrator
11000 Kinross Avenue, Suite 102
Box 951406
Los Angeles, CA 90095-1406

Sincerely,

Sharon Lam

ASSISTANCE SUB-RECIPIENT A-133 MINI-AUDIT QUESTIONNAIRE

OMB Circular A-133 requires monitoring of sub-recipients receiving Federal financial assistance to carry out a program under prime awards to the University of California. 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 of your organization.

THRESHOLD QUESTIONS

1. Is your organization exempt from both OMB Circulars A-128 and A-133?
 yes no (If yes, please indicate the reason. No further responses are requested. The sub-award, if issued, will be written as a procurement contract.)

2. Does your organization have a cognizant Federal agency for A-128 or A-133 purposes? yes no (If yes, 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? yes no
If so, please enclose a copy of your most recent audited financial report with your response.
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 governmental agency or independent public accountant? yes no
If yes, please explain.

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 services? 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?

PROCUREMENT

12. Are there procedures to ensure procurement at competitive prices?
 yes no
13. Is there an effective system of authorization and approval of: Capital equipment expenditures? Travel expenditures?

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? yes no
Explain.

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 disbursement of those funds. yes no
26. Is your organization familiar with Federal financial reports so that they will be completed in an accurate and timely manner when required? yes no

27. Under which program(s), if any, does your organization receive Federal student financial assistance funds?
28. What was the dollar volume of Federal awards to your organization during the last fiscal year?

Name of person completing questionnaire _____

Title _____ Signature _____

Date _____