



## AUDIT CERTIFICATION AND FINANCIAL STATUS QUESTIONNAIRE

This form is a requirement and should be completed in its entirety for all Subrecipients that do not receive an annual audit in accordance with [2 CFR 200 Subpart F](#).

### SECTION A: Organization Information

Legal Name of Subrecipient's Organization/Institution \_\_\_\_\_ Subrecipient Technical Lead \_\_\_\_\_

Address \_\_\_\_\_ City, State, Zip \_\_\_\_\_

Subrecipient Parent Entity Legal Name (if applicable) \_\_\_\_\_ Subrecipient Parent Entity Address \_\_\_\_\_

UCF's Prime Sponsor \_\_\_\_\_ UCF Technical Lead \_\_\_\_\_ Proposed Project Period \_\_\_\_\_

Project Title \_\_\_\_\_

### SECTION B: Audit Certification

#### Audit Certification for Subrecipient's Most Recently Completed Fiscal Year:

Check either A, B, or C below as Applicable

**A** External independent audits of my organization/company have been completed for my organization's most recent Fiscal Year:   
**Please attach a copy of the complete audit report and complete questions 1-7 and 21-24**

**B** My organization/company has not been audited by a U.S. Government audit agency or by an independent CPA firm for the most recent Fiscal Year:   
**Please attach copies of your Financial Statements for the most recent Fiscal Year and complete the form in its entirety.**

**C** My organization/company has been audited by a Department of Defense agency or Defense Contract Audit Agency (DCAA) for the most recent Fiscal Year. If yes, please fill out the section below as applicable:   
Department of Defense/Office of Naval Research System Review  
Property Management System Audit approval date \_\_\_\_\_  
Contractor purchasing system review (CPSR) approval date \_\_\_\_\_  
Contractor purchasing system review expiration date \_\_\_\_\_  
Defense Contract Audit Agency (DCAA)  
DCAA report on Audit of Estimating System approval date \_\_\_\_\_  
DCAA report on Audit of Billing System approval date \_\_\_\_\_  
DCAA report on Audit of Accounting System Internal Control approval date \_\_\_\_\_  
ONR Administrative contracting Officer (ACO) \_\_\_\_\_  
**Please complete the form in its entirety.**

## SECTION C: Financial Questionnaire

### GENERAL INFORMATION

1. Does your organization have its financial statements reviewed by an independent public accounting firm?  Yes  No
2. 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
3. Does your organization maintain current, accurate information in the System for Award management (SAM) website (<https://www.sam.gov/>)?  Yes  No
4. Does your organization have a formal policy of nondiscriminatory and a formal system for complying with Federal civil rights requirements? If not, briefly describe how your organization prevents discrimination.  Yes  No
5. Does your organization have internal controls that can provide reasonable assurance that your organization manages, evaluates and monitors pass-through awards from Federal sponsors in accordance with require Federal statues, regulations, and the terms and conditions require of a pass-through award?  Yes  No
6. Does your organization have the capacity to identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received?  Yes  No
7. Does your organization have any outstanding audit findings which would impact contract costs? **If yes, please provide a copy of the most recent report describing the report and the corrective action plan, including the anticipated completion date of the corrective action plan**  Yes  No

### FINANCIAL MANAGEMENT

8. Are duties separated so that no single individual has complete authority over an entire financial transaction?  Yes  No
9. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?  Yes  No
10. Are all disbursements properly documented with evidence of receipt of goods or performance of services?  Yes  No
11. Does your organization have a cash forecasting process which will minimize the time elapsed between the receipt and the disbursement of those funds?  Yes  No
12. Are all bank accounts reconciled monthly?  Yes  No

### PAYROLL

13. Are payroll charges checked against program budgets?  Yes  No
14. What system or procedure does your organization use to control paid time, especially time charged to sponsored agreements?

### PROCUREMENT

15. Are there procedures to ensure procurement at competitive prices?  Yes  No
16. Is there an effective system to authorize and approve:
- 16a. capital equipment expenditures?  Yes  No
- 16b. travel expenditures?  Yes  No

## PROPERTY MANAGEMENT

17. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?  Yes  No
18. Are detailed property records periodically checked by physical inventory?  Yes  No
19. Briefly describe the organization's policies concerning property management (capitalization, depreciation and disposal)

## COST TRANSFERS

20. Does the organization have procedures to separate charges among multiple projects and, if applicable, procedures to manage cost transfers among projects to ensure that all cost transfers are appropriate?  Yes  No

## INDIRECT COSTS

21. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? If yes, please provide a copy of any negotiated indirect cost rate agreement or URL  Yes  No
22. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges and cost transfers to all grants, contracts and cooperative agreements? Explain.  Yes  No

## COST SHARING

23. Is cost share being committed to the project? If so, how does the organization determine that it has met its cost sharing obligations, that the costs have not been allocated to another Federal award, and that the cost share funds were not paid by the Federal government under another award?  Yes  No

## COMPLIANCE

24. If your project is deemed as export controlled, do you have a Technology Control Plan for the project and facility?  Yes  N/A
- Have you obtained the required licenses, if applicable?  Yes  No

## ATTACHMENTS

- A. External Independent Audit (either A or B is required to be included with this form)
- B. Financial Statements, Audited or Unaudited (either A or B is required to be included with this form)
- C. Indirect Cost Rate Agreement

## APPROVED FOR SUBRECIPIENT

The information, certifications and representations above have been read, signed and made by an authorized official of the Subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. **Any work performed and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient's own risk.**

---

Signature of Subrecipient's Authorized Official

---

Date

---

Name and Title of Authorized Official

---

Address

---

Email

---

Phone number