

Risk Assessment for Subrecipient Monitoring Compliance and Questionnaire

In accordance with the OMB Uniform Guidance, 2 CFR 200, Subpart F, if your organization expended more than \$750,000 in federal funds in a fiscal year, Southwestern Oklahoma State University (SWOSU) is required to ensure you have met the single audit requirements for the fiscal years relevant to your sub-award.

Please check the appropriate section, provide any required documents and sign the certification below:

1. We have not completed our annual audit for fiscal year _____. We expect the audit(s) to be completed on _____. Upon completion, we will provide you with the appropriate reports/documents as indicated in this letter. **Please include a copy or web link to your most current complete single audit.**

2. We have completed our annual audit for fiscal year _____. I hereby certify the audit presented no significant deficiencies, no material instances and/or no reportable conditions. Please provide link to most current annual audit.
LINK: _____

3. We have completed our annual audit for fiscal year _____. Material weaknesses, material instances of noncompliance, or findings noted. Enclosed is the reporting package consisting of:
 1. Financial Statements and schedule of expenditures of federal awards.
 2. Auditor's report on compliance and internal controls
 3. Summary of schedule of prior audit findings
 4. Corrective action responses or plans
 5. Questioned costs pertaining to awards provided by Northeastern State University (if applicable)**--NOTE: If above items are available online, an internet link can be provided in lieu of hard documents.**

4. We are not subject to the requirements of the OMB Uniform Guidance, 2 CFR 200, Subpart F because (please check one) and **complete the enclosed sub-recipient questionnaire.**
 - _____ We are a for-profit organization
 - _____ We expend less than \$750,000 of federal & federal flow thru funds annually
 - _____ We are a non-US entity
 - _____ Other (explain)

NOTE:

- **If item 3 or 4 above was checked, complete Sub-Recipient Questionnaire as follows.**

I certify that the information above signifies the position of the institution of which I am an authorized representative. Further, I certify that all relevant material findings contained in the audit report, if completed, have been disclosed.

Signature: _____

Date: _____

Email address: _____

Printed Name and Title: _____

Web Address for financial statements:

Please send required documents to: Emma Pankratz
Grants and Contracts Accountant
SWOSU Business Services Office
100 Campus Dr.
Weatherford, OK 73096

Or email to my attention at: Emma.Pankratz@swosu.edu

We thank you for your cooperation and would appreciate your response within 15 working days of receipt of this letter. If you have questions, please feel free to contact me, at 580-774-3014 or email me at Emma.Pankratz@swosu.edu

Sub-recipient Questionnaire

NOTE: Complete this form only if item #3 or #4 above was checked as your audit requirement response.

As a sub-recipient of federal funds from Southwestern Oklahoma State University, you have indicated on our Sub-recipient Confirmation Letter that your organization is not subject to OMB Uniform Guidance, 2 CFR 200, Subpart F single audit requirements. Southwestern Oklahoma State University is required to monitor all sub-recipients of federal funds, therefore you must complete the following questionnaire and submit all related documents as necessary. Use a separate response page as needed.

1. Does your organization have its financial statements audited or reviewed by an independent accounting firm in accordance with GAAP or a basis of accounting required by state law?
 Yes. Please submit a copy of the most recent audited financial statement, audit opinion and communication to management.
 No. Please Explain.

2. Does your organization's financial system meet the requirements of Uniform Guidance for administering federal grants?
 Yes.
 No. Please Explain.

3. Do you or your organization's financial staff have a working knowledge of the Uniform Guidance Cost Principles and other relevant Federal guidelines that are applicable to determine cost allow ability for federal expenditures?
 Yes.
 No. Please Explain.

4. Does your organization have a financial management system that provides records that can identify the source and application of funds for individual-award supported activities per Uniform Guidance regulations 2 CFR § 200.302-303?
 Yes.
 No. Please Explain.

5. Does your organization have controls to prevent invoicing in excess of approved, budgeted amounts?
 Yes.
 No. Please Explain.

6. Does your organization have an indirect cost allocation plan or negotiated indirect cost rate 2 CFR § 200, Appendices III, IV, or V as applicable?

Yes.
 No. Please Explain.

7. Describe your organizations' procedures to ensure that costs deemed unallowable, per federal guidelines noted above, are excluded from the amount billed to Southwestern Oklahoma State University under this agreement?

8. Do you bill Southwestern Oklahoma State University after actual expenditures have been incurred or deliverables have been accepted?

Yes.
 No. Please Explain.

9. Are all disbursements from your organization properly documented with evidence of receipt of goods or performances of services?

Yes.
 No. Please Explain.

10. Does your organization have procedures that provide assurances that consistent treatment is applied in the distribution of charges to all funding sources?

Yes.
 No. Please Explain.

11. Other than financial statements, have any aspect of your activities been audited within the past two years by a governmental agency or an independent public accounting firm?

Yes. Please provide a copy.
 No.

12. Have you made any sub-award (subcontract) agreements with another entity using funds provided by Southwestern Oklahoma State University?

Yes. Please explain.
 No.

COMMENTS:

The Sub-recipient understands that SWOSU may impose additional specific sub-award conditions as needed per Uniform Guidance 2 CFR § 200.207.

Signature: _____

Date: _____

Name of Organization: _____

Name and Title: _____

Email: _____

Thank you for your cooperation in this matter. If you have any questions regarding this document, please feel free to contact me at (580)-774-3014 or via email Emma.Pankratz@swosu.edu

Please return the completed sub-recipient questionnaire and related documents to:

Emma Pankratz
Grants and Contracts Accountant
SWOSU Business Services Office
100 Campus Dr.
Weatherford, OK 73096
Emma.Pankratz@swosu.edu