



Grants and Contracts Financial Administration

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In accordance with OMB Circular A-133 Oklahoma State University is required to ensure you have met the audit requirements for the fiscal years relevant to your subaward.

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

- 1. Our current A-133 audit for fiscal year ... is not yet complete. We expect the audit(s) to be completed on ... Within 30 days of completion, we will provide you with the appropriate reports/documents as indicated in this letter.
2. We have completed our A-133 audit for the most recent fiscal year ending ... I hereby certify the audit presented no significant deficiencies, no material instances and/or no reportable conditions. Accordingly, we are not enclosing a copy of the audit report. If available online the web address is included below.
3. We have completed our A-133 audit for the most recent fiscal year ending ... Material weaknesses, material instances of noncompliance, or findings were 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 Oklahoma 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 A-133 because (please check one) and complete and return the Subrecipient Questionnaire.
- We are a for-profit organization
- We expend less than \$500,000 of federal & federal flow thru funds annually
- We are a non-US entity
- Other (explain)

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

Name of Organization: _____

Address: _____

Signature of Authorized Official: _____ Date: _____

Printed Name and Title: _____

Email address where you may be contacted: _____

Web Address that financial statements can be found: _____

Subrecipient Questionnaire

- **Please Note—this questionnaire is only necessary if you were required to answer question #4 above.**

As a subrecipient of federal funds from Oklahoma State University, you have indicated on our Subrecipient Confirmation Letter that your organization is not subject to OMB Circular A-133 audit requirements. Oklahoma State University is required to monitor all subrecipients of federal funds, therefore please complete the following questionnaire and submit all related documents as necessary. Please use a separate response page as needed.

1. Does your organization have its financial statements audited or reviewed by an independent accounting firm?

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 OMB Circular A-110 for administering federal grants?

Yes.

No. Please Explain.
3. Do you or your organization's financial staff have a working knowledge of the OMB Circular A-21 Cost Principles and other relevant Federal guidelines that are applicable to determining cost allowability 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?

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?

Yes. Please provide a copy of any negotiated rate agreement.

No. Please Explain.
7. Describe your organizations' procedures to ensure that costs deemed unallowable, per the federal guidelines noted above, are excluded from the amount billed to Oklahoma State University under this agreement?
8. Do you bill 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 performance 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, has 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 subaward (subcontract) agreements with another entity using funds provided by Oklahoma State University?

Yes. Please Explain
 No.

Signature: _____ Date: _____

Name and Title: _____

Email: _____