

SUBRECIPIENT PROFILE QUESTIONNAIRE – FOREIGN ENTITIES

Chief Financial Officer
Subrecipient Organization

Re: Subrecipient Questionnaire

Dear Sir or Madam,

The Research Foundation of CUNY (RF), on behalf of the Colleges of The City University of New York, is considering making a subaward of Federal or other sponsored funds to your organization under prime grant/cooperative agreement no. _____ or CFDA no. _____.

As a recipient of Federal awards, the RF has an obligation under OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200) ("Uniform Guidance") to assess any potential subrecipient prior to making a subaward. As part of this process, the attached Subrecipient Profile Questionnaire is required to be completed by an authorized representative at your institution. This questionnaire will be used by the RF to help determine your organization's financial and management strength.

Upon completion, please email the questionnaire to subrecipients@rfcuny.org.

Please feel free to contact me at (212) 417-8577 if you have any questions.

Thank you for your cooperation.

Sincerely,

Tatyana Gun

Compliance Manager
Research Foundation of CUNY

Subrecipient Profile Questionnaire

Please fill out the information below, as appropriate. Sign and return a copy to subrecipients@rfcuny.org

I. Complete address and contact information

Name _____

Address _____

Phone _____ Fax _____

DUNS Number _____ Unique Entity Identifier _____

II. General information

Type of organization (e.g. non-profit (NGO), commercial/for profit (corporation), university, academic research center, etc.):

Is the organization incorporated or legally registered within the country of operations?

Yes No N/A

Provide copies of any materials that describe the organization, mission, and history. If this information is on a website, please provide the link.

List the names of the executive officers. This may include, but is not limited to the following:

President/Director _____

Chief Financial Officer _____

Other _____

List the number of employees your organization has (or provide a list of personnel):

Full time Employees _____

Part time Employees _____

Does your organization have other sources of U.S. Government funds (such as U.S. Agency for International Development or National Institutes of Health)? If yes, please provide the name of the US Federal agency, the grant period, and the amount of funds.

Yes No N/A

III. Internal Controls

Internal controls are procedures, which ensure that: 1) financial transactions are approved by an authorized individual and adhere to laws, regulations and the organization’s policies; 2) assets are kept safely; and 3) accounting records are complete, accurate, and maintained on a regular basis. Please complete the following questions concerning your organization’s internal controls.

Are timesheets kept for each paid employee?

Yes No

Is each employee’s salary stated in an employment letter or contract?

Yes No

How often is an equipment audit performed?

IV. Accounting System

Subrecipients who have current audit reports performed by an independent auditor do not have to complete Section IV and instead may enclose the last two years' audit reports.

The purpose of an accounting system is to: 1) accurately record all financial transactions, and 2) ensure that invoices, timesheets, and other documentation support all financial transactions. The type of accounting system often depends on the size of the organization. Some organizations may have computerized accounting systems, while others use a manual system to record each transaction in a ledger. In either case, award funds must be properly authorized, used for the intended purpose, and recorded in an organized and consistent manner, conforming to CAS Standards.

Does your organization have written accounting policies and procedures? If yes, please provide a copy. If no, please explain how transactions are recorded, cash disbursements are made, and account system is managed.

Yes No

Are financial reports prepared on a cash basis or accrual basis?

Cash Accrual

Do accounting records separate the receipts and payments of an award from the receipts and payments of other activities?

Yes No

Do accounting records show award expenditures according to budget categories such as salaries, supplies, travel, and equipment? If no, please explain.

Yes No

Are invoices, vouchers, and timesheets for all payments made from award funds maintained? If there are circumstances in which these documents cannot be or will not be maintained, please explain.

Yes No

Will any cash from award funds be kept outside the bank account (in petty cash funds, etc.)? If yes, please explain the amount of funds to be kept and the name and position/title of the person responsible for safeguarding cash.

Yes No

V. Audits

Subrecipients who have current audit reports performed by an independent auditor do not have to complete Section V and instead may enclose the last two years' audit reports.

If organization does not have audited financial statements, please submit a copy of the organization's Balance Sheet and Revenue and Expense Statement for the current fiscal or calendar year.

The Research Foundation of CUNY may require an audit of the subrecipient organization's accounting records. An audit is a review of accounting records by an independent accountant/firm to assess whether the financial information is correct and free of material misstatements.

Are there any reasons (local conditions, laws, or institutional circumstances) that would prevent an independent accountant from performing an audit? If yes, please explain.

Yes No

By checking the box below I am certifying that I am an authorized representative of the company.

I hereby certify that the information I provided accurately represents the organization of which I am an authorized representative.

Certified

Name _____ Date _____

Title _____