## Sponsored Programs Subrecipient Policy

### Purpose:
This is to document the policy of the CSU Fullerton Auxiliary Services Corporation’s Office of Sponsored Programs (OSP) governing the issuance of sub-awards, the collection of A-133 audit certification forms and, as necessary, the making of any subsequent management decisions related to the information disclosed during the certification. Additionally, this policy identifies roles and responsibilities for Principal Investigators, the Office of Grants and Contracts (OGC) and the Office of Sponsored Programs.

### Definitions:
**Sub-award** – an agreement (sub-grant or sub-contract) of financial support from a prime awardee to a qualified organization for the performance of a substantive portion of the program funded under the prime award.

**Sub-recipient** – the legal entity to which a sub-award is issued and which is accountable to the CSU Fullerton Auxiliary Services Corporation (CSUF ASC) for the use of the funds provided in carrying out a portion of the programmatic effort under a sponsored project. Also referred to as sub-awardee or subcontractor, a sub-recipient has responsibility for programmatic and/or administrative decision making and adherence to the applicable sponsor program compliance requirements. The term may include institutions of higher education, non-profit organizations, for-profit corporations, and foreign or international organizations at the discretion of the Federal awarding agency.

**Vendor** – an entity responsible for providing goods or services necessary to conduct the research or other programmatic effort and but not responsible for the results of the effort. Vendors provide similar goods or services to many different purchasers. A vendor is only required to meet the terms of the procurement instrument and is not subject to all of the compliance requirements of the Federal program.

Table 1 below may assist in determining if a sub-awardee is a sub-recipient or a vendor. There may be unusual circumstances or exceptions to the listed characteristics below. In making the determination of whether a sub-recipient or vendor relationship exists, the substance of the relationship is more important than the form of the agreement. It is not expected that all of the characteristics will be present and judgment should be used in determining whether an entity is a sub-recipient or vendor.

<table>
<thead>
<tr>
<th>Sub-recipient</th>
<th>Vendor</th>
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</thead>
<tbody>
<tr>
<td>Sub-recipient services are uniquely designed in response to the proposed project, and these services are not provided commercially.</td>
<td>Vendor provides goods or services within normal business operations which are ancillary to the operation of the project.</td>
</tr>
<tr>
<td>Sub-recipient technical lead is usually a scientific collaborator or even a Co-PI on the project.</td>
<td>Vendor provides similar goods or services to many different purchasers in a competitive environment.</td>
</tr>
<tr>
<td>Sub-recipient generally retains rights to intellectual property.</td>
<td>Vendor retains no rights to intellectual property.</td>
</tr>
<tr>
<td>Sub-recipient results are likely to be published in the scientific literature and/or sub-recipient is likely to be a co-author on the publication.</td>
<td>Vendor is not subject to compliance requirements of the federal project.</td>
</tr>
</tbody>
</table>

Table 1
Policy:

This policy applies to all sub-awards or sub-contracts issued under sponsored projects awarded to CSUF ASC without regard to the primary source of funding.

The following are the objectives of implementing this policy:

- Manage or eliminate any conflict of interest that arises from a sub-award or sub-contract by CSUF ASC to an entity in which CSUF ASC, Principal Investigator, or key personnel have a financial interest.
- Advise sub-recipients of applicable laws, regulations, terms and conditions of the prime award or agreement, and flow-down requirements applicable to the sub-award or sub-contract.
- The routine receipt and review of technical performance reports.
- The routine review of expenses versus proposed budget.
- Ensure that the performance goals set forth in the scope of work are being met in a timely manner.
- The option to perform sub-recipient “audits,” if necessary and consideration of whether audit results necessitate adjustment of CSUF ASC records.
- The option to perform periodic on-site visits or regular contact, if necessary.

Federal Regulations:

The Federal regulations that describe sub-recipient monitoring contain the following core elements of compliance:

- Providing sub-recipients with information regarding the prime award including sponsoring agency, Catalog of Federal Domestic Assistance number (CFDA) as applicable, title, award name and number, and award period of performance, as required by OMB Circular A-133.
- Advising sub-recipients of all applicable Federal laws and regulations, and all appropriate flow-down provisions from the prime agreement.
- Ensuring sub-recipient compliance with conflict of interest policies.
- Monitoring costs and activities of sub-recipients to ensure that expenditures charged to the sponsored project are allowable, allocable and reasonable, and reflected in the scope of work of the sub-award or sub-contract.
- Ensuring that cost-share commitments made by sub-recipients are documented and adhere to all relevant regulations.
- Conducting a risk assessment of all new and continuing sub-contracts or sub-awards to determine which sub-recipients require closer scrutiny.
- Ensuring that sub-recipients expending $500,000 or more in federal awards during the sub-recipient's fiscal year have met the OMB Circular A-133 audit requirements for that fiscal year.
- Reviewing A-133 audit reports filed by sub-recipients and ensuring that the sub-recipient takes appropriate and timely corrective action in response to audit findings.
- Consideration of sanctions on a sub-recipient in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions.
Procedures:

Pre-award Sub-recipient Review
Before including a sub-recipient in a proposal, the assigned OGC Grants and Contracts Coordinator will
- Determine whether a sub-award is allowable under the sponsored project.
- Evaluate whether the proposed entity is a sub-recipient or vendor (see Table 1).

For federal proposals
- Use the “System for Award Management” (SAM) to determine if the potential sub-recipient has been suspended or debarred from doing business with the federal government. If the potential sub-recipient is identified as a debarred entity, OGC Coordinator will alert the Principal Investigator of such finding. The CSUF ASC will not issue any sub-awards to debarred entities.
- If the proposed sub-recipient has not been debarred or suspended, the OGC Coordinator will secure a completed and signed “Subrecipient Commitment Form” (Attachment 1) or “Financial Status Questionnaire Form” (Attachment 2).

Conflict of Interest (OGC)

For Proposals to NIH and other PHS agencies, sub-recipient must certify on the Subrecipient Commitment Form that they have a current conflict of interest policy in compliance with PHS regulations. If sub-recipient does not have its own policy they will be required to adhere to the CSUF policy as follows: all sub-recipient employees who share responsibility for the design, conduct or reporting of the research will be required to complete and sign the California State University, Fullerton “Financial Conflict of Interest Form,” and complete the NIH Conflict of Interest Training. Prior to sub-award issuance, proof of training must be submitted to OGC. The NIH Training certificate will be filed and available on the Compliance Dropbox which is accessible to OGC, OSP and Office of Compliance coordinators.

Risk Assessment (OGC & OSP)

OGC: The assigned Grants and Contracts Coordinator will forward completed the Subrecipient Commitment Form or Financial Status Questionnaire to the OSP Compliance Officer prior to issuance of a sub-award.

OSP: The OSP Compliance Officer will review the completed forms to identify high-risk sub-recipients. Based on such assessment, OSP may impose additional restrictions on the sub-recipient. Risk assessment includes review of financial statements, A-133 audit findings, the size of the sub-award, proposed scope of work, cost-sharing requirements and previous history with the sub-recipient. Sub-awardees may be identified as low risk based solely on prior performance and A-133 audit findings.
Negotiating and Executing Sub-recipient Relationships

If an award is received, the OGC Coordinator will review the proposal to see if there is any sub-recipient identified in the proposal. If a sub-recipient was identified at the proposal stage the OGC coordinator will

- Contact and secure from the Principal Investigator (PI) a completed and signed Subcontract Issuance Request form (Attachment 3) for each sub-recipient, to reconfirm the level of funding, scope of work and budget for each sub-recipient.
- Draft and issue sub-award agreement to each sub-recipient.

If an award is received and it is necessary to contract out part of the scope of work to a sub-recipient which was not identified at the proposal stage, the assigned OSP Administrator will

- Evaluate whether the entity providing such services is a sub-recipient or vendor (see Table 1).
- If entity is determined to be a sub-recipient, confirm that a sub-award is allowable under the sponsored program and secure prior approval from Sponsoring Agency, as required by the sponsor guidelines.
- Use the “System for Award Management” (SAM) to determine if the potential sub-recipient has been suspended or debarred from doing business with the federal government. If the potential sub-recipient is identified as a debarred entity, OSP will alert the Principal Investigator of such finding. The CSUF ASC will not issue any sub-awards to debarred entities.
- Provide to OGC coordinator approval from Prime Sponsor to issue new sub-award.

Upon receipt of instruction from the OSP Administrator, the assigned OGC coordinator will

- Secure a completed and signed Subcontract Issuance Form from PI for the new sub-recipient
- Draft and issue a sub-award agreement to the sub-recipient

Standard Terms contained in Sub-recipient Agreements

Sub-recipient agreements generally will include the following:

- Current obligated amount, estimated total funding (if incrementally funded), name of Prime Sponsor, Prime Award number, project title, CFDA number (as applicable).
- Financial terms and conditions including but not limited to, type of award (fixed price or cost reimbursement), term and termination, billing requirements, and payment terms.
- Terms indicating that the sub-recipient’s submission of an invoice constitutes certification that the items included on the invoice represent reasonable, allocable, and allowable costs associated with performing the project defined in the agreement.
- Certifications and assurances by sub-recipient to comply with mandatory flow-down and prime award provisions including federal, state and local laws and regulations, and applicable OMB circulars
- Technical and administrative points of contact
- Ownership of intellectual property and data provision
- Title to equipment provision
- Retention of records provision
Certification and assurance to permit the representatives from prime sponsor and/or OSP or their auditors to have access to the records and financial statements as necessary to conduct a review, if deemed appropriate, and to cooperate with OSP in resolving problems.

Required reports and deliverables

Assurance of compliance with any required audits, including OMB A-133, and sub-recipient’s agreement to report any problems or adverse findings to appropriate CSUF ASC contacts

**Post-award Sub-recipient Monitoring:**

**Monitoring of Ongoing Activities**

The Principal Investigator and OSP have the responsibility, throughout the life of the award, to monitor the activities of sub-recipients in accordance with the governing agreement, to assure that awarded funds are used for authorized purposes in compliance with the provisions of the agreement, and to ensure that performance goals are met.

**Ongoing Review**

All sub-recipient’s monthly financial reports are reviewed prior to payment of funding requests or report of information to sponsor. Assigned Sponsored Programs Administrator will review for the following:

- Certification by the PI that performance is on track with contracted service goals
- Accuracy and timeliness of reporting
- Excessive rate of expenditure of grant funds, total costs exceeding budget projections, program income not meeting budget
- Expenditure of grant funds at lower rate than budgeted
- On-track contribution of committed cost share

**Desk Review**

As part of the necessary risk mitigation strategies, the sub-award may include the requirement to submit additional documentation in support of financial reports and/or invoices, such as

- Detail transaction report
- Copies of receipts
- Copies of effort reports/time cards
- Fringe benefit calculations and associated payroll records

The OSP Compliance Officer will review the back-up documentation and question any cost that are not substantiated or that do not appear to be reasonable, allowable or allocable to the project.

**Limited On-Site Monitoring**

As part of the necessary risk mitigation strategies, the sub-award may include the requirement for limited on-site monitoring. The Compliance Officer will meet with the fiscal officer and/or the preparer of financial reports and supporting staff of the sub-recipient to review:
• New requirements or recurring compliance issues or problems brought to Analyst’s attention by Program Memos or fiscal trainings.
• Program-specific controls and compliance
• Staff awareness of program requirements, particularly Single Audit requirements and financial reporting requirements. (It may be necessary to provide technical assistance to new staff).
• Any compliance concerns revealed by ongoing reviews of financial reports/invoices. (Explanation of indicators may be requested and/or corrective action required.)
• Assessment of sub-recipient’s plan of corrective action for items identified as material weaknesses in internal control or material instances of non-compliance in the Single Audit report.

Full On-Site Monitoring
As part of the necessary risk mitigation strategies, the sub-award may include the requirement for full on-site monitoring. The Compliance Officer will meet on-site with the fiscal officer and/or preparer of financial reports and supporting staff of the sub-recipient to determine if
• Performance of contracted service goals is documented and on-track.
• Reports submitted include all activity for the reporting period and are supported by underlying performance records.
• Ledgers for cash disbursement match reported expenditures.
• Actual expenditures are in accordance with the budget and any required prior approvals obtained.
• Funds were used only during the authorized period of availability.
• Matching requirements are met using only allowable funds and properly calculated and valued.
• Program income is correctly earned, recorded and used in accordance with the terms and conditions of the sub-award.
• Underlying supporting documentation for any employee labor is adequate and in compliance with OMB circulars.
• Supporting documentation for unusual or large expenditures is clear and reasonable.
• Supporting documentation for cost transfers is clear and reasonable.
• Procedures are in place to track and secure property and equipment
• Allocation of indirect costs is allowable and allocable to the project.
• If corrective actions have been taken on findings in the last Single Audit report.

Compliance with OMB Circular A-133 Audit Requirements
The Compliance Officer requests and reviews the OMB A-133 Single Audit report for those sub-awardees subject to the Circular.

Closeout of Sub-recipient Awards
The assigned Sponsored Programs Administrator is responsible for the Sub-recipient award closeout.
Sub-recipient award closeout requirements include:
• Receipt of final invoice;
• Verification patent/invention documentation, equipment reports, etc.)
• Final verification that contracted goals have been met, all required deliverables have been submitted (e.g., technical/progress reports, etc.) as indicated by the PI’s signature and date on the final invoice;
• Completion of any necessary final review of costs charged by the sub-recipient and final closeout of all commitments, accrued costs, or payables.

The requirements of the prime award will be considered during the closeout process. In general, a sub-award is closed when it has expired and/or when final technical deliverables are received and financial matters are concluded.

**Sub-recipient Record Retention**

Sub-recipient documentation will be retained with the information of the prime award for the same period of time and in a manner consistent with the Office of Sponsored Programs Record Retention Policy.

The requirements listed in this policy are not exhaustive of all compliance requirements. In addition to the elements noted above, there may be additional sponsor- or program-related requirements that mandate collecting and documenting other assurances (e.g., on lab animals, human subjects, biohazards, etc.) during the course of the project.

*In the event that resources for monitoring are limited, all other factors of risk being equal, attention will be devoted to sub-recipients with the largest federal awards.*
Prime Recipient: CSU Fullerton Auxiliary Services Corporation (CSUF ASC)  
on behalf of: California State University, Fullerton (CSUF)  
c/o CSUF Office of Grants and Contracts  
800 N. State College Boulevard, CP-205, Fullerton, CA 92834  
Tel.: (657) 278-2106; Fax: (657-278-3000); Email: ogc1@fullerton.edu

OGC # 

**SUBRECIPIENT INFORMATION**

<table>
<thead>
<tr>
<th>Subrecipient Legal Name:</th>
<th></th>
</tr>
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<tbody>
<tr>
<td>Subrecipient's PI:</td>
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<tr>
<td>CSUF PI:</td>
<td></td>
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<tr>
<td>CSUF PI Department/Unit:</td>
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</tbody>
</table>

Subrecipient "Principal Place of Performance" address (if different from subrecipient's address on page 4):

- **Street:**
- **City:**
- **State:**
- **Zip+4 (US):**

**Prime Sponsor:**

**CSUF Proposal Title:**

**Subrecipient Total Funds Requested:**

**Performance Period Begin:** (mm/dd/yy)

**Performance Period End:** (mm/dd/yy)

**Subrecipient Cost Share Amount:**

(Cost sharing amount and details should be reflected in Subrecipient's budget)

**SECTION A: Proposal Documents**

The following documents are included in our subaward proposal submission and covered by the certifications below:

- Statement of Work (required)
- Budget and Budget Justification (required)
- This Subrecipient Commitment Form (required) completed and signed by Subrecipient's Authorized Official
- Small/Small Disadvantaged Business Subcontracting Plan, in agency-required format (required for proposals over $550,000)
- Biosketches of Key Personnel in agency-related format
- Other

**SECTION B: Special Review and Certifications**

1. **Facilities and Administrative Rates** included in this proposal have been calculated based on:

- Subrecipient's federally-negotiated F&A rates for this type of work, or a reduced F&A rate that Subrecipient hereby agrees to accept. (If this box is checked, a copy of your F&A rate agreement must be furnished to CSUF before a subaward will be issued.)
- Other rates (please specify the basis on which the rate has been calculated in Section D: Comments)
- Not applicable (no indirect cost requested)

2. **Fringe Benefit Rates** included in this proposal have been calculated based on:

- Rates consistent with or lower than Subrecipient's federally-negotiated rates. (If this box is checked, please send a copy of your FB rate agreement to CSUF before a subaward will be issued.)
- Based on actual rates.
- Other rates (please specify the basis on which the rate has been calculated in Section D: Comments)

3. **Subrecipient Business Status:**

- Large Business
- Small Business
- Institution of Higher Education
- Nonprofit Organization
- Foreign Owned
- For profit organization
- If a small business, identify business classification (*certified by the Small Business Administration)
  - Small Disadvantaged Business (SDB)* (8a)*
  - Women-owned small business (WOSB)
  - Veteran-owned small business (VOSB)
  - Minority Serving Institution (e.g., HBCU, HSI, MI, etc.)
  - Service-disabled veteran-owned business (SDVOSB)
  - HUBZone small business*
  - Alaska Native Corporation (ANC) (43USC1601)

Subrecipient Form Version February, 2014
4. Affirmative Action Compliance:

Indicate in accordance with the rules and regulations of the Secretary of Labor (41 CFR 60-1 and 60-2) that your organization has:

- ☐ a written affirmative action program has been developed and is on file
- ☐ a written affirmative action program has not been developed and is not on file
- ☐ not previously had contracts subject to the written affirmative action programs

5. Human Subjects:

<table>
<thead>
<tr>
<th>Exemption Number or IRB Approval Date: (mm/dd/yy)</th>
<th>IRB Number:</th>
</tr>
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<tbody>
<tr>
<td>(Note: Surveys, interviews, observations, or use of secondary data may be considered human subjects research. Contact your institution's IRB office for guidance.)</td>
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</table>

If answer to the above is "Yes" copies of the determination of exemption or IRB approval must be provided before any subaward will be issued. Please send the documents to CSUF Office of Grants and Contracts as soon as they become available. Please indicate the CSUF PI's name, Project Title, and subaward number (for reference), if available.

If "Yes" and NIH funding is involved

Have all key personnel involved completed human subjects training?  ☐ Yes  ☐ No

Note: All key personnel engaged in human subjects research must take NIH human subjects training or other human subjects research training (http://grants.nih.gov/grants/policy/hs_educ_faq.htm) as required by NIH.

Do your organization/institution have a Federalwide Assurance (FWA) Number?  ☐ Yes  ☐ No  If "Yes" provide number:

6. Animal Subjects:

<table>
<thead>
<tr>
<th>Approval Date:(mm/dd/yy)</th>
<th>IACUC Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td>If &quot;Yes&quot; copies of the IACUC approval must be provided before any subaward will be issued. Please obtain approval and forward required documents to the CSUF Office of Grants and Contracts, as soon as they become available. Please indicate the CSUF PI's name, Project Title, and subaward number (for reference), if available.</td>
<td></td>
</tr>
</tbody>
</table>

Does your organization/institution have a PHS Animal Welfare Assurance Number?  ☐ Yes  ☐ No  If "Yes" provide number:

Is your organization/institution AAALAC accredited?  ☐ Yes  ☐ No  If "Yes" provide number:

7. Responsible Conduct of Research (RCR):

The prime sponsor of this project is:

☐ National Institutes of Health

Policy: NIH requires that all trainees, fellows, participants, and scholars receiving support through any NIH training, career development award (individual or institutional), research education grant, and dissertation research grant must receive instruction in responsible conduct of research. This policy will take effect with all new and renewal applications submitted on or after January 25, 2010, and for all continuation (Type 5) applications with deadlines on or after January 1, 2011. This Notice applies to the following programs: D43, D71, F05, F30, F31, F32, F33, F34, F37, F38, K01, K02, K05, K07, K12, K18, K22, K23, K24, K25, K26, K30, K99/R00, KL1, KL2, R25, R36, T15, T32, T34, T35, T36, T37, T90/R90, TL1, TU2, and U2R. This policy also applies to any other NIH-funded programs supporting research training, career development, or research education that require instruction in responsible conduct of research as stated in the relevant funding opportunity announcements.

Compliance: NIH policy requires participation in and successful completion of instruction in responsible conduct of research by individuals supported by any NIH training/ research education/fellowship/career award. It is expected that course attendance is monitored and that a certificate or documentation of participation is available upon course completion. NIH does not require certification of compliance or submission of documentation, but expects institutions to maintain records sufficient to demonstrate that NIH-supported trainees, fellows, and scholars have received the required instruction.

Resources: The NIH Research Training website (http://grants.nih.gov/training/extramural.htm) includes additional information on instruction in responsible conduct of research and links to the Office of Research Integrity (http://ori.hhs.gov/), links to instructional materials, and examples of programs that have been regarded as good models for instruction in responsible conduct of research (http://bioethics.od.nih.gov/researchethics.html). The National Academy Press has published the 3rd. edition of the classic, On Being a Scientist, and is available online at http://books.nap.edu/catalog.php?record_id=12192

☐ National Science Foundation

Statutory Requirement: "The Director shall require that each institution that applies for financial assistance from the Foundation for science and engineering research or education describe in its grant proposal a plan to provide appropriate training and oversight in the responsible and ethical conduct of research to undergraduate students, graduate students, and postdoctoral researchers participating in the proposed research project."

Certification Regarding Responsible Conduct of Research (RCR):

The AOR is required to complete a certification that the institution has a plan to provide appropriate training and oversight in the responsible and ethical conduct of research to undergraduates, graduate students, and postdoctoral researchers who will be supported by NSF to conduct research. Additional information on NSF's Responsible Conduct of Research (RCR) policy is available in the Award and Administration Guide (AAG), Chapter IV.B.

Institutional Responsibilities:

A. An institution must have a plan in place to provide appropriate training and oversight in the responsible and ethical conduct of research to undergraduates, graduate students, and postdoctoral researchers who will be supported by NSF to conduct research. As noted in NSF Grant Proposal Guide (GPG) Chapter II.C.1.e, institutional certification to this effect is required for each proposal.

B. While training plans are not required to be included in proposals submitted to NSF, institutions are advised that they are subject to review, upon request.

C. An institution must designate one or more persons to oversee compliance with the Responsible RCR training requirement.

D. Institutions are responsible for verifying that undergraduate students, graduate students, and postdoctoral researchers supported by NSF to conduct research have received training in the responsible and ethical conduct of research.

8. Misconduct in Research:

☐ Sub-recipient has established a Misconduct in Research/Research Integrity policy that complies with federal regulations.

☐ Sub-recipient does not have a Misconduct in Research/Research Integrity policy that complies with federal regulations.

9. Does this include ARRA funding?:

☐ Yes  ☐ No
10. **Conflict of Interest (applicable to PHS*, NSF, or any other sponsor that has adopted the federal financial disclosure requirements):**

- Not applicable because this project is not being funded by NSF, PHS or other sponsor requiring federal financial disclosure.
- Subrecipient hereby certifies that it has an active and enforced conflict of interest policy that is consistent with the provision of 42 CFR Part 50, Subpart F "Responsibility of Applicants for Promoting Objectivity in Research". Subrecipient also certifies that, to the best of the institution's knowledge: (1) all financial disclosures have been made related to the activities that may be funded by or through a resulting agreement, and required by its conflict of interest policy; and, (2) all identified conflicts of interest have, or will have, been satisfactorily managed, reduced or eliminated in accordance with the Subrecipient's conflict of interest policy prior to the expenditure of any funds under any resultant agreement. Subrecipient conflict of interest policy can be found at [URL](#).

- *Public Health Service (PHS) agencies include the following: National Institutes of Health (NIH), Food and Drug Administration (FDA), Centers for Disease Control and Prevention (CDC), Indian Health Service (IHS), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Agency for Healthcare Research and Quality (AHRQ), Agency for Toxic Substance and Disease Registry (ATSDR), and any other sponsor who has adopted PHS FCOI financial disclosure requirements.

11. **Export Control Compliance**

Subrecipient hereby certifies that it understands and will comply with any and all applicable export control laws and regulations of the United States of America.

- Yes
- No

12. **Fiscal Responsibility**

The Subrecipient certifies that its financial system is in accordance with generally accepted accounting principles and (mark all that apply):

- Fiscal Responsibility
- FCOI financial disclosure requirements.

The Subrecipient certifies that they: (answer all questions below)

- has the capability to identify, in its accounts, all Federal awards received and expended and the Federal programs under which they are received
- maintains internal controls to assure that it is managing Federal awards in compliance with applicable laws, regulations and the provision of contracts and grants
- complies with applicable laws and regulations
- can prepare appropriate financial statements, including the schedule of expenditures of Federal awards
- there are no outstanding audit findings. If there are findings, submit a copy of the most recent report that describes the findings and steps to be taken to correct the finding.

13. **Debarment, Suspension, Proposed Debarment:**

Is the PI or any other employee or student participating in this project debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities? If "Yes" please explain in Section D: Comments.

- Yes
- No

The Subrecipient certifies that they: (answer all questions below)

- Are
- Are Not
- Presently debarred, suspended, proposed for debarment, or declared ineligible for award of Federal Contracts

- Are
- Are Not
- Presently indicted for, or otherwise criminally or civilly charged by a governmental entity

- Have
- Have Not
- Within three (3) years preceding this offer, been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or Local) contract or subcontract; violation of Federal or State antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property

- Have
- Have Not
- Within three (3) years preceding this offer, had one or more contracts terminated for default by any Federal Agency

14. The Subrecipient is registered in the Central Contractor Registration (CCR) and that its registration is current:

- Yes
- No

### SECTION C: Audit Status

1. **A-133 Audit Status**

Does the Subrecipient receive an annual audit in accordance with OMB Circular A-133?  

- Yes
- No (If "No", please complete "Financial Status Questionnaire")

If "Yes", has the audit been completed for the most recent fiscal year?  

- Yes
- No

If "No", when is it expected to be completed: (m/d/yy)

-B. Were any audit findings reported?  (If "yes", explain in Section D: Comments below)  

- Yes
- No

**Note:** A complete copy of Subrecipient's most recent report, or the Internet URL link to a complete copy must be furnished to CSU Fullerton Auxiliary Services Corporation before a subaward will be issued.

C. If "No", does the Subrecipient receive overall federal funding of at least $500,000 per year?  

- Yes
- No (If "No", skip Item D)

D. Subrecipient is a:  

- For-profit entity that expends Federal or Sub-Federal funds and has a DCAA audited rate
- For-profit entity that does not expend Federal funds or have annual audits
- Foreign entity

**Note:** If Subrecipient does not receive an A-133 audit, the CSU Fullerton Auxiliary Services Corporation will require the Subrecipient to complete an Audit Certification and Financial Status Questionnaire, and may require a limited scope audit before a subaward will be issued.

2. **Federal Funding Accountability and Transparency Act (FFATA)**

Location of Subrecipient (City/State/Congressional District/County):

Note: If primary place of performance is different than Location of Subrecipient, provide location where project will be performed (City/State/Congressional District/County)

DUNS Number of Subrecipient receiving award:

Is Subrecipient owned or controlled by a parent entity?  

- Yes
- No

If "Yes", please provide DUNS number and location (City/State/Congressional District/County) of parent entity.

Is Subrecipient currently registered in Central Contractor Registration (www.ccr.gov)?  

- Yes
- No
The information, certifications, and representations above have been read, signed, and made by an authorized institutional representative of the Subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policies in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. By their signatures below, Subrecipient and its Principal Investigator certify (1) that the information submitted within the application is true, complete and accurate to the best of the Subrecipient's and PI's knowledge; (2) that any false, fictitious, or fraudulent statements or claims may subject the Institution and PI to criminal, civil, or administrative penalties; and (3) that the PI agrees to accept responsibility for the scientific conduct of the project and to provide the required progress and other administrative reports as required if an award is made as a result of the prime recipient's application. Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient's own risk.

Joint Research. This submission shall be understood to be a joint research agreement in accordance with 35 U.S.C. 103(c)(3) for activities contemplated herein. The scope of such joint research may be amended from time to time by agreement between the principal investigator(s) and their designee(s).
# Financial Status Questionnaire Form

(To be completed if institution does not have annual audit in accordance with A-133.)

Institution Legal Name: 

## General Information

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<tbody>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>1. Does your organization have its financial statements reviewed by an independent public accounting firm? (Please enclose a copy of the most recent financial statements for your organization, audited or unaudited.)</td>
<td></td>
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<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>2. Are duties separated so that no one individual has complete authority over and entire financial transaction?</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>3. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?</td>
<td></td>
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<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>4. 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? If so, explain. (Please provide a copy of any recent external audit report.)</td>
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## Cash Management

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<tbody>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>1. Are all disbursements properly documented with evidence of receipt of goods or performance of services?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>2. Are all bank accounts reconciled monthly?</td>
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## Payroll

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<tbody>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>1. Are payroll charges checked against program budgets?</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>N</td>
<td></td>
<td>2. What system does your organization use to control paid time, especially time charged to sponsored agreements?</td>
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## Property Management

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<tbody>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>1. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?</td>
<td></td>
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<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>2. Are there effective procedures for authorizing and accounting for the disposal of property and equipment?</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>3. Are detailed property records periodically checked by physical inventory?</td>
<td></td>
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<tr>
<td></td>
<td>Y</td>
<td>N</td>
<td>4. Briefly describe the organization's policies concerning capitalization and depreciation.</td>
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</table>
Cost Transfers

1. How does the organization ensure that all cost transfers are legitimate and appropriate?

Indirect Costs

1. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? If so, explain. (Please provide a copy of any negotiated indirect cost rate agreement.)

2. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants, contracts and cooperative agreements? If so, explain.

Cost Sharing

1. How does the organization determine that it has met cost sharing goals?

Compliance

1. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?

2. 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?

3. Please provide a list of recent state or federal grants, contracts or cooperative agreements your organization has received and the award amount.
Attachments

☐ Y ☐ N  Recent Financial Statements External Review or Audit Report

☐ Y ☐ N  Financial Statements, Audited or Unaudited

☐ Y ☐ N  Indirect Cost Rate Agreement

☐ Y ☐ N  List of State and Federal awards

Authorized Official Signature

Date

Name/Title of Authorized Official
SUBCONTRACT/SUBAWARD ISSUANCE REQUEST FORM
Please use a separate form for each subcontractor

ASC Account Number: ______________ OGC Proposal Number: ______________
Name of Subcontractor/Subrecipient: ___________________
Prime Sponsor/Funding Agency: ______________

Please issue (mark one):
☐ NEW
☐ AMENDMENT

for Amendments only:
Subcontract Number: ______________

Amount funded by this Action: $______________ Subcontract Match: ______________
Current Budget Period: From ______________ through ______________
Estimated Total funding (if incrementally funded): ______________
Estimated Total Project Period: From ______________ through ______________

***Please attach a copy of the subcontractor’s Scope of Work and budget (required).***

Invoicing instruction: ☐ Monthly ☐ Quarterly ☐ Other: please specify ______________

Expected Deliverables and due dates (attach additional sheets as needed):

Reporting Requirements: ___________________________________________________________

____________________________________________________________________________

Special Instructions (if any): ______________________________________________________________________________________

____________________________________________________________________________

Conflict of Interest Disclosure:
1. I, my spouse or child has any ownership interest with the Subcontractor. ☐ YES ☐ NO
2. I, my spouse or child receives salary, income from partnership, seminar, lecture, or other engagement with the Subcontractor. ☐ YES ☐ NO
3. I, my spouse or child is a founder, officer, partner, trustee, board member, or serve in a position of influence in the Subcontractor ☐ YES ☐ NO

If any answer to the above is “YES,” please provide supplemental information. Include a statement on how you propose to maintain objectivity in designing, conducting, or reporting the project activity as a result of your relationship with the Subcontractor.

My signature below confirms my instruction to issue a subcontract/amendment to the organization noted above. I will be responsible for the oversight of Subcontractor’s Scope of Work, and its scientific and technical progress.

PI Signature _________________________________ Date: ____________________

PI Name (print) _______________________________

Rev Jan2014
New Shares...\POLICIES, PROCEDURES...\CSUF & ASC POLICIES\Subrecipient Policy and forms\CSUF OSP subk policy_attachment_3