



**TO:** Business Managers and Research Administrators

**FROM:** Joseph M. Gindhart, Director - Sponsored Projects Accounting  
Cindy Kiel, Director - Research Office  
John Michnowicz, Director - Grants and Contracts

**DATE:** August 2008

**SUBJECT:** Subrecipient Monitoring Guidelines - Revised

The purpose of this document is to communicate Washington University's (University) revised guidelines for the programmatic and financial monitoring of its sponsored research subrecipients. A subrecipient is a third-party organization performing a portion of a University sponsored project or program (e.g. institutions of higher education, hospitals, other non-profit entities, for-profit corporations and international organizations/institutions). The terms of the relationship are documented in a subaward / subcontract. These guidelines are intended to assist responsible faculty and staff in ensuring that the subrecipient is conducting its portion of the sponsored activity in compliance with laws, regulations and award and subaward / subcontract terms and conditions and that the subrecipient's portion of the costs of the project are reasonable and allowable for the work activities completed.

#### **Roles and Responsibilities**

- **Principal Investigators (PIs):** Primary responsibility, on an ongoing basis throughout the life of the project, to monitor the activities of the subrecipient in accordance with the governing (prime) agreement, to assure that awarded funds are used for authorized purposes in compliance with Federal regulations and University and sponsoring agency policies, and to ensure that the performance goals are achieved.
- **Department Administrators (DAs):** Provides assistance to the PI in discharging their monitoring responsibilities, reviews/approves invoices from subrecipients and questions expenditures, as necessary.
- **Sponsored Projects Accounting (SPA):** Ensures that the University's subrecipient monitoring procedures are compliant with Federal regulations and University and sponsoring agency policies. Provide further training, monitoring and guidance in interpreting applicable regulations.
- **Research Office (RO):** Works with PIs and DAs to prepare subagreement amendments, modifications, and contractual changes as necessary for the project and to obtain Sponsor approvals for subrecipient changes as required by the Sponsor.

#### **Monitoring Guidelines**

The frequency and intensity of departmental monitoring procedures should be determined jointly by the responsible PI and the Department Administrator. It is recommended that a "risk-based" subrecipient monitoring approach be used, with the frequency and intensity of monitoring designed to take into account the following criteria:

- Size of the subrecipient award. As a guideline, large awards (annual budget >\$500K) would receive substantial and frequent review and monitoring; mid-sized awards (annual budget \$100K - \$500K) would receive proportionately less substantial and less frequent monitoring; smaller awards (<\$100K) would receive general review and the least frequent oversight.

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- Award size relative to the subrecipient's sponsored research portfolio.
- Award complexity, sensitivity of the work and/or extensiveness of the governing regulations.
- Sophistication of the subrecipient's systems and administrative operations.
- Prior experience with the subrecipient.
- Subrecipient location (remoteness from the University might mandate more oversight); increased risk associated with some international and for-profit subrecipients dictates that these merit a greater degree of review, evaluation and attention.
- Degree of external oversight by auditors or sponsor agencies.

**Financial Requirements** – The applicable financial policies and guidelines that the subrecipient must follow are described throughout the terms and conditions of the subagreement. SPA has developed a Subrecipient Financial Requirements letter and accompanying data disc that provides the full text of the applicable policies, invoice examples, and other compliance training materials (see **Appendix A**). SPA will send this data directly to subrecipients based upon risk factors noted above and/or upon request.

**Monitoring Procedures**

**Technical Progress, Reports and Deliverables** – The PI is responsible for monitoring the progress of the subrecipient work scope, using a variety of means to make this determination. This review should be performed on a continuous basis throughout the subagreement period of performance.

The PI might receive informal progress reports via phone conversations, e-mail communications, or face-to-face discussions with the collaborator and his/her staff at the subrecipient institution. Formal technical performance reports and/or deliverables may be required, and this data should be reviewed and evaluated by the PI. Unusual or unforeseen items/issues derived from this process should be investigated by the PI. The technical/progress reports should be retained on file within the PI's department for ready access by regulators.

Principal Investigator concerns regarding the technical progress of the project, personnel at the collaborating institution/entity and/or other matters related to the subagreement must be brought to the immediate attention of the Research Office and/or Sponsored Projects Accounting.

**Review of Invoices and Expenses-to-Budget** - For cost-reimbursement subagreements, subrecipient's invoices showing both current period and cumulative expenses-to-date are generally required. The DA, with input from the PI, as necessary, should compare subrecipient invoices to subaward budget to ensure that invoiced charges;

- Appear reasonable based upon the technical progress of the project
- Are within the budget parameters
- Are consistent and timely

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Invoices from the subrecipient that have been submitted to WU for reimbursement must contain a minimum level of information (based upon the terms in the agreement) including but not limited to:

- Name of subrecipient (e.g. letterhead of institution/entity)
- Date of invoice
- Period of performance covered by invoice
- Final invoice for the project must be marked "Final"
- Description of services reflected by billing (e.g., major expenditure categories)
- Current and cumulative period costs
- Signature of institutional official (e.g., individual from accounting, finance, sponsored projects accounting...)
- Certification statement as to the truth and accuracy of the data on the invoice
- Contact person with respect to the invoice (e.g., name, e-mail address and phone number)

Examples of subrecipient invoices with sufficient data are provided in **Appendix B**.

**Clarification of Invoiced Charges** – The DAs should request explanations for any "unusual", "miscellaneous," "other" or apparently excessive charges invoiced by the subrecipient. If the explanations provided by the subrecipient are not sufficient to render a prudent judgment on the allowability of the cost, the DA may request detailed justifications and/or [supporting documentation](#) from subrecipients. DAs may also periodically request, particularly from high-risk subrecipients (see risk-based criteria), detailed support for selected invoiced charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may be requested from subrecipients are:

- Payroll records/data
- Copies of paid invoices showing the cost of items purchased and Vendor Justification Forms if required by Federal contract
- Descriptions of services rendered by consultants including hourly rates and time reports
- Detail of travel charges incurred stating the purpose, airfare, meals, lodging, ground transportation, unallowables, etc.

[A list of invoice review items/questions](#) is provided in **Appendix C**.

Costs determined to be unallowable or unreasonable should be disallowed and deducted/off-set from current or future invoices. Department Administrators may contact SPA for assistance in these matters. In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures. In these cases, Department Administrators should contact SPA to coordinate these subsequent actions.

- **On-site Visits:** On-site visits are a discretionary monitoring procedure. On-site visits conducted by the PI to evaluate both compliance with the scientific objectives of the project and the appropriateness of the subrecipient's administrative systems, processes, and charges should be documented via correspondence, meeting notes, trip reports, etc. and retained on file.
- **Audits:** Discretionary desk audits of subrecipients are an acceptable monitoring procedure under Federal regulations and/or applicable "right to audit" clauses in the University's subaward / subcontract agreements. Formal "on-site" audits are performed infrequently, however, and departments should contact SPA for assistance and coordination.

[Invoices should not be approved for payment until all issues or concerns have been resolved.](#)

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**Annual Subrecipient Audit Verification** – SPA will verify that the subrecipient organization has completed its OMB Circular A-133 audit, as applicable. On an annual basis, SPA will send the following data to the University's federally funded subrecipients;

- OMB Circular A-133 Audit Information Request (see **Appendix D**) – sent to all subrecipients
- Federal Subrecipient Questionnaire (see **Appendix E**) – sent to organizations not subject to OMB Circular A-133

SPA will monitor and review the responses from the subrecipients. In the event that SPA has concerns about the audit report or the corrective action plan, the subrecipient will be contacted to resolve those issues. If the subrecipient does not respond to SPA's concerns in a timely manner, future and/or final payments on any current agreement may be withheld. SPA will communicate and seek assistance from the DA/PI/RO to resolve the issue, as necessary.

If there are any subsequent questions regarding this topic, please contact Joe Gindhart at 935-7089 / [jgindhart@wustl.edu](mailto:jgindhart@wustl.edu), Cindy Kiel at 935-5825 / [ckiel@wustl.edu](mailto:ckiel@wustl.edu) or John Michnowicz at 362-6876 / [john.michnowicz@wustl.edu](mailto:john.michnowicz@wustl.edu). Thank you for your cooperation.



**Sponsored Projects Accounting**  
www.wustl.edu

**TO:** Subrecipient Institution / Entity

**FROM:** Joseph M. Gindhart, Director

**DATE:** March 2008

**SUBJECT:** Financial Requirements for Subagreements with Washington University

Washington University (WU) has awarded your institution/entity a subagreement to perform a research project. The funding for this project is provided by the U.S. Government (Federal), therefore, WU (the prime recipient/grantee) is required to comply with the related Federal cost principles and financial guidelines. As a sub-recipient/grantee to WU's Federal funding, your institution/entity has also agreed to comply with these Federal guidelines as indicated in the General Terms and Conditions section of your subagreement document. Accordingly, my office has included a summary of these requirements and provided a disk that contains the following items: full text of the applicable Federal regulations, invoice/documentation example, financial compliance guidelines and effort reporting information. Noted below are brief descriptions and additional info for each document:

- **Circular A-21 (2 CFR 20), Cost Principles for Educational Institutions**
- **Circular A-87 (2 CFR 225), Cost Principles for State and Local Governments**
- **Circular A-122 (2 CFR 230), Cost Principles for Non-Profit Organizations**
- **45 CFR 74 Appendix E, Cost Principles for Hospitals**
- **48 CFR 31, Cost Principles for Commercial Organizations**

The above documents contain the detailed costing requirements applicable to federal awards. They addresses issues such as:

- allowable/unallowable costs
- costing consistency
- administrative costs
- allocating costs
- effort reporting

45 CFR 74 (see subagreement General Terms and Conditions, item 1.) establishes the requirement to administer federally funded projects under specific financial compliance guidelines. For a full text version of the guidelines see applicable file entitled "Circular A-21/87/102.pdf" on the attached disk. The URL to these documents is: [http://www.whitehouse.gov/omb/grants/grants\\_circulars.html](http://www.whitehouse.gov/omb/grants/grants_circulars.html), [45 CFR 74 Appendix E](#), [48 CFR 31](#)

- **Circular A-110 (2 CFR 215), Administrative Guidelines for Education Institutions, Hospitals and Non-Profit Organizations**
- **Circular A-102, Administrative Guidelines for State and Local Governments**

The above documents contain the administrative requirement applicable to federal awards. They addresses issues such as:

- procurement systems
- property/equipment
- record retention
- technical/financial reporting
- cost sharing.

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45 CFR 74 (see subagreement General Terms and Conditions, item 1. and 5.) establishes the requirement to administer federally funded projects under specific administrative guidelines. For a full text version of the guidelines see the file entitled “Circular A-110/102.pdf” on the attached disk. The URL to these documents is: [http://www.whitehouse.gov/omb/grants/grants\\_circulars.html](http://www.whitehouse.gov/omb/grants/grants_circulars.html)

- **Circular A-133, Audit Guidelines**

This document contains the audit requirement for federal awards to State, Local, Non-Profit and Higher Education entities/organizations. It addresses issues such as:

- Definitions
- compliance requirements
- internal controls
- audit testing
- subrecipient audit thresholds/monitoring

45 CFR 74 (see subagreement General Term and Conditions, items 1 & 6.) establishes the audit requirement. For a full text version of the audit guidelines see file entitled “Circular A-133.pdf” on the attached disk. The URL to this document is: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>.

- **NIH Grants Policy Statement**

**(Applicable if NIH is listed in the “Awarding Agency” field on page 1 of the subagreement)**

This document contains proposal, award and financial management guidelines for awards issued by the National Institutes of Health (NIH, a federal agency within the U.S. Government), (see subagreement General Terms and Conditions, item 2.).

For a full text version of the NIH grants policy statement see the file entitled “NIH GPS.pdf” on the attached disk. The URL to this document is: [http://grants.nih.gov/grants/policy/nihgps\\_2003/index.htm](http://grants.nih.gov/grants/policy/nihgps_2003/index.htm).

- **Subrecipient Monitoring Letter**

On an annual basis, WU is required to contact our Federal subrecipients to confirm their compliance with Circular A-133. Examples of our subrecipient monitoring letter and questionnaire are included on the attached disk, see files entitled “subk\_ltr.pdf and subk\_questionnaire.pdf”. You will receive a copy of this letter and questionnaire from us on an annual basis.

- **Invoicing and Documentation**

The invoicing requirements for the project (refer to subagreement Terms and Conditions, item 2) may require your institution/entity to submit invoices for the actual costs incurred on a quarterly basis. An example of WU’s invoice is included on the attached disk, see file entitled “invoice\_example.pdf”.

Per Circular A-133, WU as the prime grantee is required to monitor the subgrantee during the project period. The Federal awarding agency and/or WU may request supporting documentation for invoices that you have submitted for payment (see subagreement General terms and conditions item 6.). For your reference, an example of supporting documentation, such as a detailed transactions list and payroll

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data, related to the “invoice\_example.pdf” item has been included on the disk, see file entitled “invoice\_documentation.pdf”.

- **Effort Reporting**

Per Circular A-21, Federal award recipients are required to certify that the salary/wages charged to the project are reasonable in relation to the actual work. WU utilizes an “after the fact” certification process for faculty and staff for this requirement. A copy of our Personnel Activity Report (PAR) form and Frequently Asked Questions (FAQ) documents are included on the attached disk for your reference.

See files on the disk entitled “PAR\_example.pdf” and “PAR\_faq.pdf”. WU’s primary effort reporting URL is: <http://researched.wustl.edu/Effort%20Reporting/Main.htm>.

- **Basic Financial Concepts for Managing Sponsored Projects**

WU has developed a training session for individuals involved with managing sponsored funds. This session goes through the federal circulars and many of the primary costing policies and procedures. A copy of the slides for this session are included on the attached disk, see file entitled “basic finan concepts.pdf”.

- **Financial Compliance Reference Guide**

WU has developed a “Financial Compliance Reference Guide” which our faculty and staff utilize while managing their grants and contracts. A copy of the Guide is included on the attached disk for your reference, see file “Compliance Guide.pdf”. The URL for this document is: <http://www.spa.wustl.edu/training/pdf/WUReferenceGuide3.0.pdf>

- **Additional Information**

WU’s Sponsored Projects Accounting (SPA) Department maintains a website that contains a wide variety of policies, procedures, forms, examples and links related to the financial management of sponsored projects, see <http://www.spa.wustl.edu/>.

This data has been provided so that your institution/entity can obtain a perspective of the financial management/compliance requirements associated with your subagreement(s). Your financial system and internal control structure should be able to support/document project related expenditures to the standards noted in the attached material. Please distribute this data to the appropriate individuals within your institution/entity to ensure that they have a working knowledge of these Federal guidelines.

If you have any questions about this information, please feel free to contact Heather Tomes (314-935-5763 / [htomes@wustl.edu](mailto:htomes@wustl.edu)), Liz Colletta (314-935-5757 / [ecolletta@wustl.edu](mailto:ecolletta@wustl.edu)) or me (314-935-7089 / [jgindhart@wustl.edu](mailto:jgindhart@wustl.edu)).

Attachments



## University of XYZZZZZZ

**Bill To:**

Washington University  
 Attn: Account Payable  
 Campus Box 1056  
 700 Rosedale Ave.  
 St. Louis, MO 63112-1408

Date:	6/14/2008
Invoice:	11
Agency Referenced:	123-XYZ
WU Principal Investigator:	Jane Andrews
Projected Budget:	\$300,000.00
University of XYZZZZ Fund #:	48XXX

For the invoice period 05/01/2008 to 05/31/2008

Major Cost Categories	Current Period Expenses	Cumulative Expense
Academic Salaries	1,355.17	56,260.15
Staff Salaries	3,464.99	76,683.05
Fringe Benefits	1,516.95	41,386.37
<b>Salary/Fringe Subtotals</b>	<b>6,337.11</b>	<b>174,329.57</b>
Consultant + Pro-srv+trav	0.00	28,776.48
Consumable Supplies	397.06	3,990.09
Other Expenses	0.00	21,724.60
Travel	0.00	1,879.00
Overhead (Rate 52.5%)	1,750.88	59,981.93
<b>Totals</b>	<b>8,485.05</b>	<b>290,681.67</b>
<b>Amount Due University of XYZZZZ</b>	<b>8,485.05</b>	

University XYZZZZ Tax ID 44-0651136

I hereby certify the following:

All expenditures reported (or payments requested) are for appropriate purposes and in accordance with the agreements set forth in the applications and award documents

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**Tom Gross, Manager Sponsored Projects Accounting**

For inquires, please call Bill George 215/935-5720 or  
 email bgeorge@xyzzzz.edu

To ensure proper credit for this invoice, please include a copy of our invoice along with your final payment or reference fund #48000 on your remittance.

Please make your payment payable to University of XYZZZZ and remit to:

**University of XYZZZZ**  
**Sponsored Projects Accounting**  
**700 Rosebush Avenue**  
**Campus Box 3410**  
**Anytown, XX 02112-0814**

\*Original Invoice\*



## International Institution

**Bill To:**

Washington University  
 Attn: Account Payable  
 Campus Box 1056  
 700 Rosedale Ave.  
 St. Louis, MO 63112-1408

Date:	6/14/2008
Invoice:	11
Agency Reference:	XYZ-123
Principal Investigator:	Jane Andrews
Projected Budget:	\$300,000.00
WU PO #	29456X

For the invoice period 05/01/2008 to 05/31/2008

Major Cost Categories	Current Period Expenses (GBP)	Current Period Expenses (US\$)	Cumulative Expense (US\$)
Academic Salaries	696.42	1,355.17	56,260.15
Staff Salaries	1,780.66	3,464.99	76,683.05
Fringe Benefits	779.56	1,516.95	41,386.37
<b>Salary/Fringe Subtotals</b>	<b>£3,256.64</b>	<b>\$ 6,337.11</b>	<b>\$ 174,329.57</b>
Consultant + Pro-srv+trav	0.00	0.00	28,776.48
Consumable Supplies	204.05	397.06	3,990.09
Other Expenses	0.00	0.00	21,724.60
Travel	0.00	0.00	1,879.00
Overhead (Rate 52.5%)	899.78	1,750.88	59,981.93
<b>Totals</b>	<b>£4,360.47</b>	<b>\$ 8,485.05</b>	<b>\$ 290,681.67</b>
<b>Amount Due</b>		<b>\$ 8,485.05</b>	
<b>Foreign Exchange Rate 1 US Dollar = .5139 British Pound (GBP)</b>			
****exchange rate based on invoice date of 6/14/08****			

I hereby certify the following:

All expenditures reported (or payments requested) are for appropriate purposes and in accordance with the agreements set forth in the applications and award documents

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**Jonathon Smith, Manager of Sponsored Programs Office**

For inquires, please call Bob Jones 44 (01) 141- 555 5555 or  
 email [bjones@internationalinstitution.edu](mailto:bjones@internationalinstitution.edu)

To ensure proper credit for this invoice, please include a copy of our invoice along with your final payment or reference agreement number XYZ-123 on your remittance.

Please make your payment payable to International Institution and remit to:

**International Institution**  
**Sponsored Programs Office**  
**123 University Drive**  
**Campus Box 1234**  
**Anytown, Country 12345**

\*Original Invoice\*

## SPA's Top 10 List

### Subrecipient Invoice Review

1. Are the expenditure amounts on the invoice reasonable in relation to the scientific progress of project performed by the subcontractor to date, based upon input from the WU PI?
2. Has the PI at the subrecipient institution provided the required technical reports / milestones in a timely manner, under the terms of the subagreement?
3. Does the invoice contain the required data elements?
  - Name of subrecipient (e.g. letterhead of institution/entity)
  - Date of invoice
  - Period of performance covered by invoice
  - Final invoice for the project must be marked "Final"
  - Description of services reflected by billing (e.g., major expenditure categories)
  - Current and cumulative period costs
  - Signature of institutional official (e.g., individual from accounting, finance, sponsored projects accounting...)
  - Certification statement as to the truth and accuracy of the data on the invoice
  - Contact person with respect to the invoice (e.g., name, e-mail address and phone number)
4. Does the invoice contain expenditure categories that were not included in the subrecipient's budget (e.g., equipment, foreign travel, animal purchases...)?
5. Does the invoice contain large amounts in "Miscellaneous" or "Other Expenses" categories?
6. Does the invoice contain any potential unallowable items (e.g., food, entertainment, alcohol, administrative salaries/supplies...)?
7. Does the current amount due on the invoice appear reasonable and consistent?
  - Is the current amount due significantly higher/lower than the previous invoice amount?
  - Is the current amount due exactly the same as the previous invoice amount?
  - Is the Final invoice amount substantially higher than previous monthly invoices?
8. Has the invoice been submitted in a timely manner?
  - Has the subrecipient combined multiple months into one invoice (e.g., January 200X through April 2008)?
  - Was there a significant delay in the submission of the invoice (July expenses are invoiced in November)?
  - Does the date of the invoice appear reasonable based upon the time period billed (e.g., invoice for month ended July 31, 200X with an invoice date of 8/3/200X)?
9. Does the invoice from an international institution/entity contain the following items:
  - Invoice printed in English
  - Amounts billed are in US dollars
  - Currency exchange (conversion) rate and/or methodology (and does this look reasonable and accurate)
10. Concerns by the PI or Department Administrator regarding the technical progress of the project, staff at the collaborating institution/entity or other matters related to the subagreement must be brought to the immediate attention of the Research Office, Grants and Contracts and/or Sponsored Projects Accounting.

Please refer to the Subrecipient Monitoring Guidelines for additional information, see <http://www.spa.wustl.edu/policies.htm>.



Heather Tomes
Sponsored Projects Accounting
Campus Box 1034
700 Rosedale Avenue
St. Louis, MO. 63112

July 2, 2009

<<NAME>>
<<TITLE>>
<<DEPT>>
<<UNIVERSITY>>
<<STREET>>
<<CITY>>, <<STATE>> <<ZIP\_CODE>>

RE: OMB Circular A-133 Audit Information Request

<<NAME>>:

We have identified your organization as having received federal funds as a subrecipient to Washington University during the fiscal year ended June 30, 2008. The federal government requires that Washington University ensure that your institution complies with the provisions of OMB Circular A-133. Please indicate your appropriate status below and provide any documentation as required.

( ) We, the sub-recipient, have not yet completed our A-133 audit for the fiscal year ended \_\_\_\_\_. Our audit should be completed by \_\_\_\_\_. Within 30 days of completion, we will provide you with written notification and, if material weaknesses are reported or there are findings to the subaward(s) from Washington University, we will send a copy of the audit report and corrective action plan.

( ) We have completed our A-133 audit for the fiscal year ended June 30, 2008. We, the subrecipient, hereby certify that there were no material weaknesses, instances of material noncompliance or findings related to any subawards from Washington University for this period.

( ) We have completed our A-133 audit for the fiscal year ended June 30, 2008. The audit noted instances of material weaknesses, material noncompliance or findings related to subawards from Washington University for this period. Enclosed are copies of our audit report describing such occurrences and our corrective action plan.

( ) We are not subject to OMB Circular A-133 because (circle applicable letter): a) we did not expend \$500,000 or more in Federal funds during fiscal year 2008, b) we are a for-profit entity, c) we are a non-United States entity, or d) other reasons (please attach explanation). Please complete the enclosed Federal Subrecipient Questionnaire.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Address :
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Please send your response by 4/30/09. Should you have any questions, please contact me at 314-935-5753 or htomes@wustl.edu. Thank you for your assistance.



**Washington University in St. Louis**  
Sponsored Projects Accounting

August 1, 2008

RE: Federal Subrecipient Questionnaire

As a subrecipient of federal funds from Washington University (WU), you've indicated on our OMB Circular A-133 Audit Information Request that your organization is not subject these audit requirements. WU is required to monitor all federal subrecipients, therefore, we need you to complete the following questionnaire and submit all related documents, as necessary. Please utilize a separate response page, as needed.

**Subrecipient Questionnaire**

- 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 review of your organization.  
 \_\_\_\_\_ No. Please explain.
  
- 2) Do you have knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and the other relevant Federal guidelines that are applicable to the subcontract?  
 \_\_\_\_\_ Yes.  
 \_\_\_\_\_ No. Please explain.
  
- 3) Does your organization have a financial management system that provides records that can identify the source and application of funds for award supported activities?  
 \_\_\_\_\_ Yes.  
 \_\_\_\_\_ No. Please explain.
  
- 4) Does your organization have controls to prevent expenditures in excess of approved, budgeted amounts?  
 \_\_\_\_\_ Yes.  
 \_\_\_\_\_ No. Please explain.
  
- 5) How do you ensure that costs deemed unallowable, per the Federal guidelines noted above, are excluded from the amount billed to Washington University under this subagreement?
  
- 6) Do you bill Washington University in advance or after actual expenditures have been incurred?

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- 7) Are all disbursements from your organization properly documented with evidence of receipt of goods or performance of services?  
\_\_\_\_\_ Yes.  
\_\_\_\_\_ No. Please explain.
- 8) Does your organization have a system to control paid time, especially time charged to sponsored agreements?  
\_\_\_\_\_ Yes.  
\_\_\_\_\_ No. Please explain.
- 9) Does your organization have procedures that provide assurances that consistent treatment is applied in the distribution of charges to all grants?  
\_\_\_\_\_ Yes.  
\_\_\_\_\_ No. Please explain.
- 10) Other than financial statements, has any aspect of your activities been audited within the last two years by a governmental agency or an independent public accounting firm?  
\_\_\_\_\_ Yes. Please provide a copy.  
\_\_\_\_\_ No.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name and Title: \_\_\_\_\_

E-mail: \_\_\_\_\_

Thank you for your cooperation in this matter. Please return the completed questionnaire and related documents to the address noted below. If you have any questions regarding this document, please contact me at 314-935-5753 / htomes@wustl.edu

Sincerely,

Heather Tomes  
Sr. Grants Specialist

Return Questionnaire to:

Sponsored Projects Accounting  
Washington University  
Campus Box 1034  
700 Rosedale Avenue  
St. Louis, MO 63112