UNIVERSITY of HAWAI'I® SYSTEM

ANNUAL SUBRECIPIENT AUDIT INFORMATION
FISCAL YEAR

Please provide information regarding your annual audit.

SUBRECIPIENT'S LEGAL NAME:_____

SUBRECIPIENT'S FISCAL YEAR END: _____

SECTION A - Audit Status

1. Does the subrecipient receive an annual audit in accordance with 2 CFR 200 Subpart F / OMB Circular A-133?
   - ☐ Yes - Complete Section A
   - ☐ No - Answer questions 2 & 3 and complete Section B

   (a) Has the audit been completed for the most recent fiscal year?
   - ☐ Yes - FY ended _____ has been completed.
   - ☐ No - FY ended _____ audit is expected to be completed by _____

   (b) Were any findings reported?
   - ☐ Yes - Explain in Section C below
   - ☐ No
2. Provide a copy of or URL link to your most recent audit: _____
3. Did any of the following apply to your project / institution during the most recent fiscal year? If any boxes are checked, please describe in Section C below.
   - ☐ Our project / institution has been cited for noncompliance either as a subrecipient of another organization or as a direct recipient of federal funds.
   - ☐ Project personnel and / or systems have undergone significant changes.

SECTION B - Federal Subrecipient Questionnaire

If your organization is <u>not</u> required to have an OMB Circular A-133 audit performed, please answer the following questions so we may document your awareness and understanding of the accounting and federal guidelines associated with our subaward to you.

1. Does the subrecipient expend federal funding per fiscal year of: ≥ $750,000 (if subject to UG) ☐ Yes ☐ No

   OR

   ≥ $500,000 (if subject to A-133) ☐ Yes ☐ No

   Subrecipient is a:
   - ☐ Non-profit entity (under federal funding threshold) Foreign entity
   - ☐ Foreign entity
   - ☐ For-profit entity
   - ☐ Government entity
2. Do you have knowledge of 2 CFR §200 (Uniform Guidance) or OMB Circulars A-21 Cost Principles and A-110 Administrative Requirements and other relevant federal guidelines applicable to the subaward?

   ☐ Yes ☐ No
3. Per the federal guidelines noted above, how do you ensure costs deemed unallowable for this subaward are excluded from the amount billed to the University (via the Research Corporation of the University of Hawai'i (RCUH), if applicable)?

4. How do you ensure direct and indirect costs are identified and billed in a consistent manner, per the above noted federal guidelines?

5. Do you bill the University (via RCUH, if applicable) in advance or after actual expenditures have been incurred?

   ☐ Advance ☐ After actual expenditures

ANNUAL SUBRECIPIENT AUDIT INFORMATION

6. Please explain your method of billing. How do you track and account for the expenditures that relate to this subaward?

SECTION C – Comments

AUTHORIZED SIGNATURE

The information and representations above have been reviewed by an authorized official of the subrecipient named herein.

(Signature of Subrecipient's Authorized Official)

(Address)

(Type or print name and title of Authorized Official)

(City, State, Zip)

(Name of Subrecipient's Organization/Institution)

(Phone)

(Fax)

(Federal Employer Identification Number (EIN))

(Unique Entity ID/DUNS)

(Date)

(Email)