Instructions to Complete the Audit Certification and Financial Status Questionnaire
Last updated: 11/2/2010

The University is required to perform a risk analysis to evaluate the likelihood that a sub-recipient will fail to comply with the requirements of the sub-award. This analysis is handled by Grant Accounting and is done through review of either the entity’s annual A-133/Single Audit OR the Audit Certification and Financial Status Questionnaire.

These instructions assist with completion of the Audit Certification and Financial Status Questionnaire.

Requirements:
- The questionnaire is required for all individuals or entities that are not U.S. accredited institutions of higher education.
- The questionnaire must be completed and returned to UI before a new sub-award is issued.
- The PI’s department is responsible for ensuring that the form is sent to and returned from the sub-recipient.
- The completed questionnaire must accompany the PREQ when submitted via workflow.
- If the questionnaire is not attached or completed/signed, the PREQ will be returned via workflow to the requestor.

Completing the form (UI department completes the following fields before sending to sub-recipient):
- **Name of Sub-recipient:** add the name of the entity or individual that will be listed in the sub-award agreement.
- **Please complete and return to:** add the contact information for the PI’s department.

Completing the form (sub-recipient):
- Select A, if an external audit has been completed.
  - Add dates for fiscal year.
  - Include a link OR a hard copy of the audit report.
  - Sign and date (by a recognized official of the organization who is authorized to verify accuracy of financial information).
- Select B, if an external audit has not been completed.
  - Add dates for fiscal year.
  - Review and complete questions (pages 2-4).
  - Sign and date (by a recognized official of the organization who is authorized to verify accuracy of financial information).

Reviewing the form (before submitting with the PREQ via workflow):
- Verify that A or B was selected.
  - If not, return to sub-recipient to complete.
• If A was selected, verify that audit report was provided (either as a link or hard copy).
  o If not, return to sub-recipient to complete.
• If B was selected, verify that each question was completed.
  o If not, return to sub-recipient to complete.
• Include questionnaire as an attachment to the PREQ.
  o If hard copy was provided, forward the hard copy to Angie Klein in Grant Accounting and include a note in the comments section of the PREQ stating the date the hard copy was sent.