



**University of California, Los Angeles (UCLA)
Office of Contract & Grant Administration (OCGA)
Financial Audit Management Questionnaire (FAMQ)**

The purpose of this questionnaire is to help UCLA determine your organization's ability to comply with the U.S. federal government grant requirements. This questionnaire is required for organizations that have not received an annual audit in accordance with the [U.S. Uniform Guidance \(UG\) Subpart F, Audit Requirements](#). The below questions should be answered by an Independent Auditor or the Chief Financial Officer of your organization.

A **subrecipient** is a third-party organization that receives funding from the University of California, Los Angeles (UCLA) to collaborate in carrying out an externally funded program. The University is responsible for monitoring the programmatic, financial, and conflict of interest (COI) status of its subrecipients.

Subrecipient Organizational Data			
Legal Name			
UEI Number*		Fiscal Year End Date	

Threshold Questions
<p>1. For non-profits and institutions of higher education, does your organization have a current Uniform Guidance (UG) audit on file in the U.S. Federal Audit Clearinghouse? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p> a. If yes, please provide your organization's Entity Identification Number (EIN) _____, sign this form and return it to the Office of Contract & Grant Administration at UCLA ocgasubawards@research.ucla.edu.</p> <p> b. If no, please attach the most current copy of your financial statements or annual audit report and complete this questionnaire.</p> <p>NOTE: Subaward agreements will not be issued by UCLA until a completed questionnaire and your most recent financial statements or annual audit report have been provided. Documents should be submitted to ocgasubawards@research.ucla.edu.</p>

Subrecipient General Information
<p>2. Does your organization:</p> <ul style="list-style-type: none"> • have an audit (including program-specific, or Yellow Book) completed by an independent public accounting firm? Or <input type="checkbox"/> Yes <input type="checkbox"/> No • have its financial statements reviewed by an independent public accounting firm? <p><i>If the answer to either of these questions is yes please enclose a copy with your response.</i></p> <p>3. Are administrative duties separated so that no one individual has complete authority over an entire financial transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. Does your organization have controls in place to prevent expenditure of funds in excess of approved, budgeted amounts? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>5. 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? Explain: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <div style="border: 1px solid black; height: 60px; width: 100%; margin-top: 5px;"></div>

Cash Management
6. Are U.S. Federal funds deposited in a separate bank account or segregated into a separate fund account? <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Are all disbursements properly documented with evidence of receipt of goods or performance of services? <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Are all bank accounts reconciled monthly? <input type="checkbox"/> Yes <input type="checkbox"/> No

Payroll

9. Are payroll charges compared to program budgets for reasonableness? Yes No
10. How does your organization expenditures charged to sponsored agreements are reasonable for the effort expended? *Explain:*

Procurement

10. Are there procedures in place to ensure procurement at competitive prices? Yes No
11. Is there an effective system of authorization and approval of:
- a. Capital Equipment Expenditures? Yes No
 - b. Travel Expenditures? Yes No

Property Management

12. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts? Yes No
13. Is periodic physical inventory conducted? Yes No
14. Briefly describe the organization's capitalization threshold.

Cost Transfers

15. How does the organization ensure that cost transfers to and from sponsored projects are legitimate and appropriate?

Indirect Costs

16. Does the organization have an indirect cost allocation plan or a U.S. federally negotiated indirect cost rate agreement? *Explain.* Yes No

17. Does your organization consistently treat costs as direct or indirect? Yes No

Compliance

18. Does your organization charge, directly or indirectly, lobbying or partisan political activity which is to a U.S. grant funds? Yes No
19. Does your organization have a formal policy of nondiscrimination and a formal system for complying with U.S. Federal civil rights requirements? Yes No
20. If UCLA issues your organization a cost reimbursable agreement do you have a system in place to ensure that only funds disbursed will be included in invoices to UCLA? Yes No

21. In the last three years, U.S. federal agencies has your organization received direct or indirect award funding from?

22. What was the dollar volume of U.S. federal funding to your organization during the last fiscal year?

SUBRECIPIENT FINANCIAL OFFICER OR AUTHORIZED INSTITUTIONAL SIGNING OFFICIAL:

Name and Title

Signature/Date