Yale University
Subrecipient Questionnaire

Prior to Yale University’s issuance of a subaward to a new subawardee and in fulfillment of Yale’s requirement to conduct business with qualified and financially sound organizations, Yale requires that an authorized official (AO) of the subrecipient organization complete this questionnaire. The AO of the subrecipient organization must certify to the accuracy of the information in this questionnaire.

For clarification of any of these questions, please contact Lauren Pite at 203-737-1103 or Lauren.Pite@yale.edu.

<table>
<thead>
<tr>
<th>Name of Subrecipient Organization:</th>
<th>________________________________</th>
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<tbody>
<tr>
<td>Name and Title of Person Responsible for Financial Matters:</td>
<td>________________________________</td>
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<tr>
<td>Yale University’s Sponsor:</td>
<td>________________________________</td>
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**A. For Entities Subject to OMB Uniform Guidance Single Audit Requirements:**

1. Does your organization have a negotiated F&A cost rate with a U.S. Federal Government Agency?  
   - Y  
   - N
   If yes, please provide a copy of your latest negotiated F&A Cost Rate Agreement.

2. If yes to A. 1., does your organization’s F&A Cost Rate Agreement also include approved fringe benefit rates?  
   - Y  
   - N

3. Is your organization required to obtain a Single Audit?  
   - Y  
   - N
   If yes, please provide a copy of your most recent Single Audit report and do not complete the remainder of the questionnaire.

   **If no, please complete the remainder of the questionnaire.**

**B. General Information (please check the appropriate answer and circle “Y” Yes or “N” No, as appropriate):**

1. Is your organization (check appropriate designation):
   - a. _____ U.S. Domestic
2. Is your organization (check the appropriate designation):
   a. ____ For-profit
   b. ____ Non-profit
   c. ____ Not-for-profit
   d. ____ Other
   Please describe ________________________________________________

3. Is your organization a Yale start-up company? Y N

4. Is your organization considered in your country to be a small business? Y N

5. Is your organization currently or has been in the past, suspended or debarred from receiving U. S. federal funds? Y N

6. Has your organization ever received funding from U.S. federal source(s)? Y N

   If yes, please list sources:
   __________________________________________________________________________

7. Are any of the individuals identified in the proposal or who may have a financial responsibility in the management of a potential subaward currently or have been in the past suspended or debarred from receiving federal funds? Y N

   If yes, please provide their name(s):
   __________________________________________________________________________

8. Does your organization currently have awards (directly or indirectly) from Yale University’s sponsor identified above? Y N

9. Does your organization have its financial statements reviewed by an independent public accounting firm? Y N

   If yes, please enclose a copy of the most recent financial statements. If not in English, provide a translated copy certified by the public accounting firm.

10. Does your organization have a standards of business conduct policy or statement of ethical principles under which employees are expected to conduct business? Y N

    C. Internal Controls

    1. Are the financial systems of your organization audited annually by an independent audit firm? Y N

       If yes, what standards are followed (e.g., 2 CFR 200 Subpart F, Generally Accepted Accounting Principles, or other international standards)?
2. Does your organization perform periodic internal evaluations and reviews of its policies and procedures to ensure that controls are providing sufficient safeguards and effective oversight? 

   Y  N

3. Did your most recent financial system audit address internal controls? 

   Y  N

   Were there findings and/or recommendations? 

   Y  N

   If yes, please describe briefly:

   __________________________________________________________
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

4. Are duties separated in your organization so that no one individual has complete authority and control over an entire financial transaction? 

   Y  N

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. (Please provide a copy of any recent external audit.) 

   Y  N

   __________________________________________________________
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

6. Does your organization have a written policy addressing: 

   Salary/compensation rates (e.g., Institutional Base Salary)? 

   Y  N

   Benefits? 

   Y  N

   Travel? 

   Y  N

D. Expenditure and Cash Management

1. Are all disbursements properly documented with evidence of receipt of goods or performance of services? 

   Y  N

2. Does your organization have controls to prevent expenditure of funds in excess of approved budgeted amounts? 

   Y  N

3. Are U.S. Federal award/subaward funds deposited into a separate bank account? 

   Y  N

   If no, can your general ledger specifically identify costs related to individual U.S. Federal funds? Please explain:

   __________________________________________________________
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

4. Are all bank accounts reconciled monthly? 

   Y  N
5. What accounting process does your organization utilize for recording expenses charged to contracts, grants, and/or cooperative agreements (e.g., accrual, cash, modified accrual)?

________________________________________________________________________

6. Does your organization use an outside firm to manage your organization’s finances and/or handle your accounts receivable processes?       Y    N

If yes, identify the name of the outside firm:

________________________________________________________________________

E. Payroll/Effort Reporting (Payroll Distribution)

1. Does your organization have a written policy regarding the determination of appropriate salary/compensation rates?       Y    N

2. Does your organization use an outside firm to manage your payroll?       Y    N

If yes, identify the name of the outside firm:

________________________________________________________________________

3. Are payroll charges checked against program budgets?       Y    N

4. Does your institution’s financial system provide for payroll distribution or effort reporting system?       Y    N

If yes, please check all that apply:

   ___ After-the-fact
   ___ Payroll Certification
   ___ Plan confirmation
   ___ Time cards detailing hours worked on individual projects
   ___ Other, please describe

________________________________________________________________________

________________________________________________________________________

F. Procurement

1. Has any agency of the U.S. Federal Government conducted a Contractor’s Purchasing System Review at your organization?       Y    N

If yes, when was it conducted and what were the results of the review?

________________________________________________________________________

________________________________________________________________________

2. Does your organization have procedures to ensure procurement at competitive prices?       Y    N
3. Does your organization have a policy and an effective procurement system that meets the requirements of 2 CFR 200? Y N

4. Does your organization have policies and procedures regarding the authorization and approval of:
   a. capital equipment expenditures? Y N
   b. travel expenditures? Y N

G Property (Equipment) Management

1. Does your organization have a property management system in compliance with the requirements of 2 CFR Part 200 or the Federal Acquisition Regulations, as appropriate? Y N

2. Has the Office of Naval Research conducted your a Property Control System Analysis? Y N
   If yes, when was it conducted and what were the results?

H. Cost Transfers

   Does your organization have a policy regarding the transfer of costs to a sponsored award including subawards? Y N
   If yes, provide a link to or copy of the policy. ________________________________
   If not, are cost transfers to a sponsored award reviewed and approved by an authorized official of the organization? Y N

Certification:
I certify to the accuracy of the above information. If Yale receives the prime award and my institution receives a cost reimbursable subaward from Yale, I agree to notify Yale of any changes to any of the above information.

_________________________________                  __________________________
Signature of Authorized Financial Official                  Date

_________________________________
Print Name of Authorized Individual                  Title

Phone Number: ________________________________

Email address: ________________________________