

## Subrecipient Audit Certification and Questionnaire - U.S. Federal Awards

All Subrecipients are required to complete this form when they are receiving U.S. federal funds from research projects, where Queen's University is the prime recipient. This information will be used to prepare and issue a subaward to your institution. Please complete the following questionnaire and forward the completed form to [researchlegal@queensu.ca](mailto:researchlegal@queensu.ca).

### Subrecipient Organization Information

Legal Name:

Address:

Province/State:

Postal/Zip Code:

Phone #:

email:

Fax #:

website:

FEIN:

SAM Registration current?

Yes

No

DUNS / UEI #:

Fiscal Year begins

to

### Subrecipient Organization Contacts/ Officials:

#### Administrative:

Name:

Phone:

Title:

Email:

#### Financial:

Name:

Phone:

Title:

Email:

#### Compliance:

Name:

Phone:

Title:

Email:

#### Authorized Official:

Name:

Phone:

Title:

Email:

#### Principal/ President:

Name:

Phone:

Title:

Email:

#### Chief Financial Officer:

Name:

Phone:

Title:

Email:

## Subrecipient Eligibility

Is the organization incorporated or legally registered within the country of operations? Yes No

Is the subrecipient organization, PI or any other employee or student participating in the research project debarred, suspended or otherwise excluded from or ineligible for participation in federal department or agency assistance or activities? Yes No

**Subawards to any organization or individual included in the Federal Excluded Parties List System is prohibited.**

## Type of Organization *(check all that apply):*

Corporation

Federal Government

Other Government *(e.g. Provincial, State, Municipal, Foreign)*

Foundation

Non-Profit Organization

Other *(please describe):*

Individual

Educational Institution

## Number of employees

Full time:

Part time:

## Project Information

Project Title:

Queen's Principal Investigator:

Period of Performance Start Date:

End Date:

Amount Requested this Period:

Subrecipient PI Name:

Subrecipient PI Email:

## Research Compliance

In order to complete the scope of work, will the research project require:

### 1. Human research participants/subjects?

Yes

If **Yes**, indicate the status of  
REB/IRB Review:

Approved

REB/IRB #:

No

Pending

Approval Date:

Exempt

Expiration Date:

### 2. Animal research subjects?

Yes

If **Yes**, indicate the status of Animal  
Care Committee/IACUC Review:

Approved

Animal Care / IACUC #:

No

Pending

Approval Date:

Expiration Date:

## Conflict of Interest in Research

Review policy at <http://grants.nih.gov/grants/policy/coi/>

### 1. Subrecipient Organization Policy

Subrecipient Organization/Institution hereby certifies that it has an active and enforced financial conflict of interest in research policy that complies with the provision of 42 CFR Part 50, Subpart F "Responsibility of Applicants for Promoting Objectivity in Research." Subrecipient also certifies that, to the best of Institution's knowledge, (1) all financial disclosures have been made related to the activities that may be funded by or through a resulting agreement and required by its conflict of interest policy; and, (2) all identified conflicts of interest have or will have been satisfactorily managed, reduced or eliminated in accordance with subrecipient's conflict of interest policy prior to the expenditure of any funds under any resultant agreement.

### 2. Queen's University Policy

Subrecipient does not have an active and/or enforced financial conflict of interest in research policy and hereby agrees to abide by Queen's University's policy and related procedures. [View here](#)

## Budget and Rates

### 1. Negotiated Federal Facilities and Administrative (F&A) Rates (IDC):

The Subrecipient Organization has a current approved rate documenting the negotiated federal F&A rate?

Yes      If **Yes**, provide current F&A rate agreement.  
No      attached  
            website link:

If **No**, attach additional details to substantiate the proposed rate (i.e. breakdown of rate components).

Proposed Rate:      Details attached

### 2. Fringe-Benefit (FB) Rates

The Subrecipient Organization has a policy on fringe benefit rates?

Yes      If **Yes**, attach a copy or website link to current F&A rate agreement.  
No      attached  
            website link:

If No, describe the rate used for these expenses:

## Audit Certification

Does the Subrecipient receive an annual single audit per applicable federal guidelines?

Yes      If **Yes**, indicate the fiscal year      **and** provide the website link or attach current report.  
No      attached  
            website link:

Please check all of the following that apply to the annual audit report:

Modified audit report	Significant Deficiencies were identified
Unmodified audit report	Audit report contained Findings
Material Weaknesses were identified	Audit report contained no Findings
Other (please explain):	

If **Material Weaknesses, Significant Deficiencies or Findings** were applicable, please provide an update on the status of the corrective action(s) taken to address these issues, or attach a separate document which includes these details:

If **No** (the sub recipient did not undergo a single audit per applicable federal guidelines), please provide an explanation (*please check all that apply*) why the single audit was not performed **and** provide website link or attach the most recently completed fiscal year audit report for the organization's financial statements.

Below threshold (expended < \$750,000 USD in federal funds annually)  
For-profit organization  
Other (please explain):

Financial Statements:

attached  
website link:

Were there any findings in the most recent audit of your organization's financial statements?

Yes If **Yes**, please provide an update on the status of the corrective action(s) taken to  
No address these issues, or attach a separate document which includes these details:

## Financial Questionnaire

1. Does your organization's financial management system identify the source and application of funds for award supported activities (e.g. a separate project or account is set up for each award or grant)?  
Yes  
No
2. Does your organization have controls in place to prevent expenditures in excess of approved budget amounts?  
Yes  
No
3. Does your organization have a Procurement policy in place that governs the procurement of supplies and other expendable property, equipment, real property and other services paid for with federal funds?  
Yes     If **Yes**, website link for policy:  
No
4. Does your organization have an inventory system for equipment including data for federal government property that identifies purchase date, cost, vendor, description, serial number, locations and ultimate disposition?  
Yes     If **Yes**, website link for policy:  
No
5. Does your organization have a record retention policy in place to keep supporting documentation for a minimum of 7 years?  
Yes     If **Yes**, website link for policy:  
No
6. Does your organization ensure that all subaward related expenses are allowable within the Cost Principles of applicable Federal guidelines (e.g. segregation of duties)?  
Yes  
No
7. Are all disbursements properly documented with evidence of receipt of goods or performance of services?  
Yes  
No
8. Does your organization have processes in place to control paid time, especially time charged to sponsored agreements (e.g. timesheets, employment letters or contracts)?  
Yes  
No
9. Does your organization have a policy on capitalization and depreciation?  
Yes     If **Yes**, website link for policy:  
No
10. Does your organization have its financial statements reviewed by an independent public accounting firm?  
Yes  
No

## Subrecipient Institutional Official Approval

The information, certifications, and representations have been read, signed, and made by an authorized institutional official of the Subrecipient Institution. The information provided is true and accurate concerning my organization. Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient's own risk. No work involving human subjects and/or animals may begin until the Subrecipient has obtained registered Research Ethics Board and/or Animal Care review and approval.

Subrecipient Authorized Official Signature:

Date: