

**MINI-AUDIT QUESTIONNAIRE**

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) require monitoring of subrecipients receiving federal financial assistance to carry out a program under prime awards to the University of California. Additionally, the Federal Acquisition Regulation, as well as Non-Federal Entity-Specific guidance requires certain review and monitoring of subcontractors receiving funds under a federal contract or contract issued by a non-federal entity. The purpose of the questionnaire is to help us determine the status of your organization’s compliance with the above referenced requirements, determine financial stability and responsibility for receiving federal funds prior to issuance of a subaward/subcontract. The following questions should be answered by the independent auditor (CPA) or chief financial officer of your organization.

Yes                      No

**General Information**

- |  |       |       |
|--|-------|-------|
| 1. Does your organization have its financial statements reviewed by an independent public accounting firm? If so, please enclose a copy of your most recent audited financial report with your response. | _____ | _____ |
| 2. Are duties separated so that no one individual has complete authority over an entire financial transaction?   | _____ | _____ |
| 3. Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?   | _____ | _____ |
| 4. 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.          | _____ | _____ |
| _____  |       |       |
| _____  |       |       |

**Cash management**

- |  |       |       |
|--|-------|-------|
| 5. Are Federal funds deposited in a separate bank account or accounted for through grant-loan fund control accounts? | _____ | _____ |
| 6. Are all disbursements properly documented with evidence of receipt of goods or performance of services?           | _____ | _____ |
| 7. Are all bank accounts reconciled monthly?   | _____ | _____ |

**Payroll**

- |   |       |       |
|---|-------|-------|
| 8. Are payroll charges checked against program budgets? | _____ | _____ |
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9. What system does your organization use to control paid time, especially time charged to sponsored agreements?

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**Procurement**

Yes                      No

10. Are there procedures to ensure procurement at competitive prices?

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11. Is there an effective system of authorization and approval of:  
(a) capital equipment expenditures;  
(b) travel expenditures.

\_\_\_\_\_

\_\_\_\_\_

**Property Management**

12. Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?

\_\_\_\_\_

13. Are there effective procedures for authorizing and accounting for the disposal of property and equipment?

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14. Are detailed property records periodically checked by physical inventory?

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15. Briefly describe the organization's policies concerning capitalization and depreciation.

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**Cost Transfers**

16. How does the organization ensure that all cost transfers are legitimate and appropriate?

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**Indirect Costs**

17. Does the organization have an indirect cost allocation plan or a negotiated indirect cost rate? Explain.

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18. Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of charges to all grants?

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**Cost Sharing**

19. How does the organization determine that it has met cost sharing goals?

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**Compliance**

Yes      No

20. Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally-assisted program?

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21. Does your organization have a formal system for complying with the Davis-Beacon Act?

\_\_\_\_\_

22. Does your organization have a formal policy of nondiscrimination and a formal system for complying with Federal civil rights requirements?

\_\_\_\_\_

23. Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds?

\_\_\_\_\_

24. Is your organization familiar with Federal financial reports so that they will be completed in an accurate and timely manner when required?

\_\_\_\_\_

25. Under which program(s), if any, does your organization receive Federal student financial assistance funds?

\_\_\_\_\_

26. What was the dollar volume of Federal awards to your organization during the last fiscal year?

\_\_\_\_\_

By signing, I certify that I am an authorized institutional financial representative of the organization indicated below and the information and representations made herein are true and accurate.

Organization Name: \_\_\_\_\_

Name of person completing questionnaire: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_