



UNIVERSITY OF MISSOURI

Office of the Controller

1000 W Nifong
Bldg 7, Ste 300
Columbia, MO 65211-8230
Telephone (573) 882-6436
FAX (573) 884-0048

SUBJECT: Subrecipient Confirmation Letter

To Whom It May Concern:

The federal Office of Management and Budget (OMB) 2 C.F.R. 200 titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires prime recipients of federal funds to monitor subawards to ensure subrecipients have met the federal audit requirements in Uniform Guidance and are using federal funds in accordance with applicable laws, regulations and terms of the award.

In accordance with OMB Uniform Guidance, Subpart F, if your organization expended more than \$750,000 in federal funds in a fiscal year, the University of Missouri (the University) is required to ensure you have met the audit requirements for the fiscal years relevant to your subaward from the University.

Please check the appropriate box and provide the required documents.

- 1. Our most recent Single Audit for fiscal year _____ has been completed. Material instances of non-compliance, material weaknesses and/or significant deficiencies were NOT found relating to federal awards provided by the University of Missouri or, in general, did NOT have an adverse impact to University of Missouri sub award(s) for the above fiscal year. Enclosed is a copy of the report and/or a link to the report as indicated below at "Weblink to Single Audit Report".
- 2. Our most recent Single Audit for fiscal year _____ has been completed. Material instances of non-compliance, material weaknesses and/or reportable conditions were found relating to federal awards provided by the University of Missouri or, in general, can have an adverse impact to the University of Missouri sub award(s) for the above fiscal year. Enclosed is the reporting package consisting of:
 - 1. Financial Statements and schedule of expenditures of federal awards
 - 2. Auditor's Report on compliance and internal controls
 - 3. Summary schedule of prior audit findings
 - 4. Corrective action responses or plans
 - 5. Questioned costs pertaining to awards provided by the University.
- 3. We are not subject to OMB Uniform Guidance, Subpart F because:
 - _____ We are a for-profit organization.
 - _____ We expend less than \$750,000 of federal and federal flow through funds annually.
 - _____ We are a non-US entity
 - _____ Other (explain)

If you were required to answer #3 please complete and return the enclosed **Subrecipient Questionnaire**.

Please note: Since OMB Uniform Guidance, Subpart F does not apply to organizations identified in item 3 above, the University is responsible for establishing necessary requirements to ensure compliance. These may include pre-award audits, monitoring during the contract, and post-award audits. If your organization is exempt from Single Audit requirements, please provide a schedule of federal expenditures from funds provided by the University for your most recent fiscal year. The schedule should be detailed enough for the University to reconcile the schedule against the University's financial records. In addition, please provide your most recent audited financial statement and independent auditor's communication to management.

Organization: _____ Fiscal Year End: _____ / _____ / _____
Month Day Year

DUNS Number: _____

Contact Person: _____ Phone: _____

E-mail Address: _____

Title: _____ Date: _____

Signature: _____

Weblink to Single Audit Report _____

We would appreciate your response within 10 working days of receipt of this letter. This confirmation letter along with other required information must be returned to the University before any invoices will be processed for payment. Thank you for your cooperation. Please return this Subrecipient Confirmation Letter and other required information to UMControllerOMBCA133@umsystem.edu. If you have any questions, please contact me at 573-882-2024.

Sincerely,

Heather N. Dempsey

Heather N. Dempsey
Senior Accountant



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UNIVERSITY OF MISSOURI

SUBJECT: Subrecipient Questionnaire

To Whom It May Concern:

As a subrecipient of federal funds from the University of Missouri (the University), you have indicated on our Subrecipient Confirmation Letter that your organization is not subject to the federal Office of Management and Budget (OMB) Uniform Guidance, Subpart F audit requirements. The University is required to monitor all subrecipients of federal funds. Therefore, please complete the following questionnaire and submit all related documents as necessary; use a separate response page as needed.

Subrecipient Questionnaire

- 1) Does your organization have its financial statements audited or reviewed by an independent accounting firm?
 Yes. **Please submit a copy of the most recent reviewed or audited financial statement, audit opinion and communication to management.**
 No. Please explain.
- 2) Other than financial statements, has any aspect of your activities been audited within the past two years by a governmental agency or an independent public accounting firm?
 Yes. **Please provide a copy.**
 No
- 3) Do you or your organization's financial staff have a working knowledge of the 2 C.F.R. 200 titled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and other relevant Federal guidelines that are applicable to the subcontract?
 Yes
 No. Please explain.
- 4) Does your organization have a financial management system that provides records that can identify the source and application of funds for individual award-supported activities?
 Yes
 No. Please explain.
- 5) Are duties separated so that no one individual has complete authority over the entire financial transaction?
 Yes
 No. Please explain.
- 6) Were there any changes in key financial personnel during the last fiscal year?
 Yes. Please explain
 No.
- 7) Does your organization have controls to prevent invoicing in excess of approved, budgeted amounts?
 Yes
 No. Please explain.
- 8) Does your organization have an indirect cost allocation plan or negotiated indirect cost rate?
 Yes. Please provide a copy of any negotiated rate agreement.
 No

- 9) Describe your organization's procedures to ensure that costs deemed unallowable, per the federal guidelines noted above, are excluded from the amount billed to the University under this subagreement?
- 10) Do you bill the University after actual expenditures have been incurred or deliverables have been accepted by the University?
 _____ Yes
 _____ No. Please explain.
- 11) Are all disbursements from your organization properly documented with evidence of receipt of goods or performance of services?
 _____ Yes
 _____ No. Please explain.
- 12) Does your organization have a system to control paid time, especially time charged to specific award agreements?
 _____ Yes.
 _____ No. Please explain.
- 13) Does your organization have written procedures that provide assurances that consistent treatment is applied in the distribution of charges to all funding sources?
 _____ Yes
 _____ No. Please explain.
- 14) Have you used funds provided by the University to lobby for a political candidate, political party or proposed legislation?
 _____ Yes. Please explain.
 _____ No
- 15) Have you made any subaward (subcontract) agreements with another entity using funds provided by the University?
 _____ Yes. Please explain.
 _____ No

Signature: _____ Date: _____

Name and Title: _____

E-mail: _____

Thank you for your cooperation in this matter. This questionnaire along with other required information must be returned to the University before any invoices will be processed for payment. Please return this Subrecipient Questionnaire and other required information to UMControllerOMBCA133@umsystem.edu. If you have any questions regarding this document, please contact me at the Controller's Office at 573-882-2024.

Sincerely,

Heather N. Dempsey

Heather N. Dempsey
 Senior Accountant