

Subrecipient Financial Questionnaire



**UNIVERSITY OF MARYLAND,
BALTIMORE**
Office of Research and Development
Sponsored Programs Administration

Date: 7/12/2018

Subrecipient Legal Name: Durham County Library

As an institution subject to the requirements of OMB Circular A-133, The University of Maryland, Baltimore requires that all its Subrecipients complete this form so that it may comply with its obligations. Please check the appropriate box, complete the corresponding section, sign below and return with any required documentation.

Subrecipient is subject to the requirements of OMB Circular A-133

Our A-133 audit for the current year IS / IS NOT completed. Upon receipt of your completed audit, if any material weaknesses are reported, or there are findings please contact University of Maryland, Baltimore's Sponsored Programs Administration Sub-Team at subteam@ordmail.umaryland.edu, immediately and send a copy of the audit report and corrective action plan to my attention within thirty days.

If the current year A-133 audit is not yet complete please indicate the financial year of the last completed audit and what if any weaknesses or findings were present.

Subrecipient's last A-133 audit, completed for year 20 ____.

The audit resulted in no material weaknesses, material noncompliance, reportable conditions related to the University of Maryland, Baltimore.

The audit presented material weakness, material noncompliance, reportable conditions or other audit findings related to our funding from The University of Maryland, Baltimore. **Enclose a copy of the audit report.** Relevant findings and our response can be found on page(s) _____.

-OR-

Subrecipient is NOT SUBJECT to the requirements of OMB Circular A-133 because:

- it is a for-profit organization
- it is a foreign (non-United States) entity
- it has expended less than \$500,000 in federal funds during the previous fiscal year
- Other (please explain) _____

If the Subrecipient is not subject to the requirements of A-133, it must complete and sign both this page and pages 2-3 of this form.

Please Sign Below

I certify that the above checked boxes accurately represent the organization I represent. Further, I certify that all relevant material findings in the aforementioned audit report have been disclosed.

Signature:	<u>Crystally Wright</u>	Date:	<u>7/12/2018</u>	FY End Date:	<u>6/30/2018</u>
Name and Title:	<u>Crystally Wright, Compliance Manager</u>	Contact Phone:	<u>919-560-0049</u>	Contact E-mail:	<u>cwright@dconcd.gov</u>
Institution Address:	<u>Durham County Government</u>				
	<u>200 East Main Street</u>				
	<u>Durham, NC 27701</u>				

- 1) Does the Subrecipient have its financial statements audited or reviewed by an independent accounting firm?
 Yes. **If your most recent audit or review revealed any findings or material weaknesses, please submit a copy of that audit report or review.**
 No. **Please explain.**_____.
- 2) Does the Subrecipient have knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and the other relevant federal guidelines that are applicable to the Subrecipient Agreement?
 Yes.
 No. **Please explain.**_____.
- 3) Does the Subrecipient have a financial management system that provides records that can identify the source and application of funds for award supported activities?
 Yes.
 No. **Please explain.**_____.
- 4) Does the Subrecipient have controls to prevent expenditures in excess of approved, budgeted amounts?
 Yes.
 No. **Please explain.**_____.
- 5) How does the Subrecipient ensure that costs deemed unallowable, per the federal guidelines noted above, are excluded from the amount billed to UMB under this Subrecipient Agreement?
Durham County reviews the 2CFR Part 200 section Subpart F Cost Principles.
- 6) Does the Subrecipient bill UMB in advance or after actual expenditures have been incurred?
Durham County will bill UMB based on a cost reimbursement method.
- 7) Are all disbursements from the Subrecipient properly documented with evidence of receipt of goods or performance of services?
 Yes.
 No. **Please explain.**_____.
- 8) Does the Subrecipient have a system to control paid time, especially time charged to sponsored agreements?
 Yes.
 No. **Please explain.**_____.
- 9) Does the Subrecipient have procedures that provide assurances that consistent treatment is applied in the distribution of charges to all grants?
 Yes.
 No. **Please explain.**_____.

10) Other than financial statements, has any aspect of the Subrecipient's activities been audited within the last two years by a governmental agency or an independent public accounting firm?

Yes. **If your most recent audit revealed any findings or material weaknesses, please submit a copy of that audit report.**

No.

PLEASE SIGN BELOW

I certify that the above checked boxes accurately represent the organization I represent.

Signature:  Date: 7/12/2018 FY End Date: 6/30/2018
Name and Title: Crystally Wright, Compliance Manager Contact Phone: 919-560-0049
Institution: Durham County Government Contact E-mail: cwright@dconc.gov
Address: 200 East Main Street
Durham, NC 27701