

Virginia Commonwealth University

SUBRECIPIENT MONITORING REQUIREMENTS FOR OMB CIRCULAR A-133

For Fiscal Year Ended 2012

The Federal Office of Management and Budget (OMB) Circular A-133, Audits of States Local Governments and Non-Profit Organizations, requires that recipients of federal awards, who are subject to the provisions of the Circular, ensure the subrecipients who expend \$500,000 or more per year of Federal awards comply with audit requirements of Circular A-133. Please provide the appropriate information and return with the documentation requested by the due date. The adobe fillable form can be found online at <http://www.controller.vcu.edu/grants/gc-admin/subrecipientmonitoring.pdf> and returned as indicated below. Thank you.

Subrecipient Organization: _____
Contact Name: _____ Title: _____
Address: _____ City, State & Zip: _____
Phone: _____ Fax: _____ Email: _____

☐ ***We are not subject to the requirements of A-133 because our organization: ***

_____ Did not receive \$500,000 or more in Federal awards during the fiscal year.

_____ Is a For-Profit Organization _____ Is a non-U.S. Based entity

_____ Other, (explain) _____

***(In lieu of an A-133 audit, attach a copy of an audited financial statement, an independent auditor's management letter or a certified list of expenditures charged to the sub-agreement during the fiscal year.)**

☐ I certify that the fiscal year ended _____ (date)
The auditor's report on financial data states that the audited information is fairly stated in all material respects;

The Federal programs were audited in accordance with OMB Circular A-133 and there were no material conditions of noncompliance with Federal regulations;

The report did not identify any findings of noncompliance, which specifically related to subrecipient award;

Management has addressed the resolution of previous year findings from prior audit reports if related to the subrecipient award.

Auditor's Report filed on _____ (date)

☐ We have completed the A-133 audit for the 2012 Fiscal Year. Exceptions were noted. A copy of the audit report is attached. (If the audit report contains findings of noncompliance with federal regulations that affect the subrecipient award with Virginia Commonwealth University, please attach audit response and plan for corrective action).

☐ We have not completed the A-133 audit for 2012 Fiscal Year. We expect the audit to be completed by _____. Upon completion of the A-133 audit, we will notify Virginia Commonwealth University. (If the audit report contains findings of noncompliance with federal regulations that affect the subrecipient award with Virginia Commonwealth University, please attach audit response and plan for corrective action).

Signature: _____ Title: _____ Date: _____

Due Date: March 15, 2013

Return Form to:

Grants & Contracts Accounting
Attention: Priscilla Clayborne
P.O. Box 843039
Richmond, Virginia 23284-3039

Telephone: (804) 828-0865

Fax: (804) 828-8644

E-mail: pbclayborne@vcu.edu