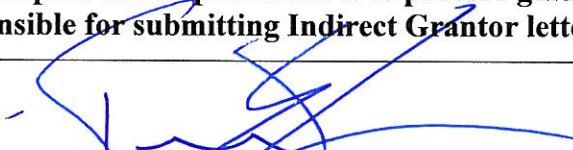




Florida Agricultural and Mechanical University
Division of Research
Office of Sponsored Programs

INTERNAL OPERATING MEMORANDUM

Memorandum No. 16A.008

Subject:	Indirect Grantor Letters	
Authority:	Sections 1001.74 and 1001.75, Florida Statutes, Florida Agricultural and Mechanical University (FAMU) Policy entitled "Sponsors Grants and Contracts Policy"	Date: 07-19-2010 11-12-2015
Related References	2 CFR Part 200 Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), Office of Management and Business (OMB) and FAMU Policies and Procedures	
Purpose	The purpose of this procedure is to provide guidance to university staff responsible for submitting Indirect Grantor letters.	
Signature of Approving Authority		

1.0 GENERAL INFORMATION

2 CFR Part 200 Uniform Guidance, Single Audit Act and Subpart F, which were previously found in Circulars A-133 requires non-federal entities that expend \$750,000 or more in federal awards in a year to have a single or program-specific audit conducted for that year. If an entity falls below the \$750,000 threshold, it may still be subject to federal audits and must make records available for review or audit by appropriate officials of the federal agency, pass-through entity, and the Government Accountability Office. Subrecipients shall provide written notification to the pass-through entity that: an audit of the subrecipient was conducted in accordance with the Single Audit Act (including the period covered by the audit and the name, amount, and CFDA number of the federal award(s) provided by the pass-through entity).

2.0 DEFINITION

A **pass-through entity** is a non-federal entity that provides an award of federal funds to a subrecipient to carry out the programmatic activities of a sponsored project.

3.0 RESPONSIBILITIES

3.1 Contracts and Grants (C&G) is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA) reports.

3.2 Office of Sponsored Programs (OSP) is responsible for submitting letters to nonprofit and out-of-state grantors to provide notification of the completion of its Single Audit Act requirement.

4.0 GENERAL PROCEDURES

4.1. CONTRACTS AND GRANTS

- C&G prepares the SEFA report.
- The final SEFA reports are submitted to the Office of Sponsored Programs to be used to prepare the required letters.

4.2 OFFICE OF SPONSORED PROGRAMS

- Obtain the SEFA report from the Office of Contracts and Grants.
- Use the SEFA report to send letters to the nonprofit and out-of-state grantors notifying these agencies of completion of the University's Research and Development Audit, formerly A-133 Audit. The attached document is an example of the letter requirements.

5.0 RECORDS

The appropriate record retention guidelines should be followed for the retention of the Indirect Grantor letters and disposition of the supporting documentation. Federal regulations including 2 CFR Part 215; Internal Revenue Service requirements; Federal Acquisition Regulations (FAR) require grantees and contractors to prepare, maintain, and keep adequate records of sponsored project activities. For government grants and contracts, academic units must maintain original copies of budget documentation expenditure statements signed by the Principal Investigator, and all source documents and invoices which are used to charge direct costs on a grant or contract for a period of three years following the date of submission of the final expenditure report for the grant or contract, except when there is an audit or litigation in process.

Date (insert)

Pass-through Agency Contact

Company name

Address

City, State and Zip

Dear (Contact for Pass-through Agency):

In accordance with Office of Management and Budget (OMB) Uniform Guidance (UG), Single Audit Requirement, Subpart F, this letter serves as notification that an audit of the State of Florida reporting entity was conducted in accordance with the UG requirements for the fiscal year ending June 30, _____. The audit information included the following federal awards provided by your entity:

Name of Federal Award	Catalog of Federal Domestic Assistance (CFDA) Number	Amount of Award Expended

The audit report's Schedule of Findings and Questioned Costs did not disclose any findings regarding the federal funds provided by your entity to Florida A&M University. In addition, the Summary Schedule of Prior Audit Findings accompanying the audit report did not include any prior audit findings relating to federal awards that your entity provided to Florida A&M University.

The audit of the State of Florida reporting entity for the fiscal year ending June 30, _____, can be viewed at the Auditor General's Website (<http://www.state.fl.us/audgen/>). A printed copy of the audit-reporting package can also be requested through that Website.

Sincerely,

Name
Director, Office of Sponsored Programs