# Foreign Subrecipient Profile Questionnaire

**How to use:** The questionnaire is used to help determine an international subrecipient’s financial and management strength which helps assess risk and dictates the monitoring plan for international subrecipients. The questionnaire can be completed by the department or the subrecipient at the department’s discretion during the pre-award proposal stage.

NAME OF INTERNATIONAL SUBRECIPIENT:      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SUBRECIPIENT’S PI:

SUBRECIPIENT UEI#:       \_\_\_\_\_ SURECIPIENT Country of Origin:      \_\_\_\_\_\_\_\_\_\_\_\_\_

TEACHERS COLLEGE PI:       SPONSOR:

PROPOSAL TITLE:

PERFORMANCE PERIOD: BEGIN:       END:

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| **I. GENERAL INFORMATION** |
| Type of organization: e.g. non-profit (NGO), commercial/for profit (corporation), university, academic research center, etc. |
| Is organization incorporated or legally registered within the country of operations? If no, please explain. If yes, please supply a copy of the registration certificate with this questionnaire. | YES | NO | N/A |
| Please provide copies of any materials that describe the organization, mission, and history. **If this information is on a website, please provide the link.** |
| Please list the names of the chief executive officers. This may include, but is not limited to, the following positions:President/Director:Chief Financial Officer: |
| Please List the number of employees your organization has (or provide a list of personnel):Full-time Employees:Part-time Employees: |
| Does organization have other sources of U.S. Government funds (such as U.S. Agency for International Development or National Institutes of Health)? If yes, please provide up to three names of the US Federal agency, the grant period, and the amount of funds.Names of US Federal Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Grant period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Names of US Federal Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Grant period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Names of US Federal Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Grant period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | YES | NO | N/A |
| **II. INTERNAL CONTROLS**Internal controls are procedures, which ensure that: 1) financial transactions are approved by an authorized individual and adhere to laws, regulations and the organization's policies, 2) assets are kept safely, and 3) accounting records are complete, accurate, and maintained on a regular basis. Please complete the following questions concerning organization's internal controls:  |
| Are timesheets kept for each paid employee? | YES | NO | N/A |
| Is each employee's salary stated in an employment letter or contract? | YES | NO | N/A |
| **III. ACCOUNTING SYSTEM** - ***Subrecipients who have current audit reports performed by an independent auditor do not have to complete Section III and instead may enclose the last two years’ audit reports.*** The purpose of an accounting system is to: 1) accurately record all financial transactions, and 2) ensure that invoices, timesheets, and other documentation support all financial transactions. The type of accounting system often depends on the size of the organization. Some organizations may have computerized accounting systems, while others use a manual system to record each transaction in a ledger. In either case, award funds must be properly authorized, used for the intended purpose, and recorded in an organized and consistent manner, consistent with [CAS Standards](http://osp.fad.harvard.edu/sites/osp.fad.harvard.edu/files/attachments/31/suptracas-1.pdf). |
| Does organization have written accounting policies and procedures? If yes, please provide a copy. If no, please explain how transactions are recorded, cash disbursements are made, and account system is managed. | YES | NO | N/A |
| Are financial reports prepared on a cash basis or accrual basis? | YES | NO | N/A |
| Do accounting records separate the receipts and payments of an award from the receipts and payments of other activities? | YES | NO | N/A |
| Do accounting records record award expenditures according to budget categories such as salaries, supplies, travel, and equipment? If no, please explain. | YES | NO | N/A |
| Are invoices, vouchers, and timesheets for all payments made from award funds maintain? If there are circumstances where these documents cannot be, or will not be, obtained, please explain. | YES | NO | N/A |
| Will any cash from award funds be kept outside the bank account (in petty cash funds, etc.)? If yes, please explain the amount of funds to be kept and the name and position/title of the person responsible for safeguarding cash. | YES | NO | N/A |
| Please provide the banking and/or Wire Transfer/ACH Transfer information below:Name of Bank:Account Number:Wire ABA Number:ACH ABA Number:Swift Code Number:Subrecipient’s authorized signatories: |
| **V. AUDITS –** ***Subrecipients who have current audit reports, which have been performed by an independent auditor, do not have to complete Section V and instead may enclose the last two years’ audit reports.*** If organization does not have audited financial statements, please **submit a copy** of the organization’s Balance Sheet and Revenue and Expense Statement for the current fiscal or calendar year. **Note:** Teachers College, Columbia University may require an audit of the subrecipient organization’s accounting records. An audit is a review of accounting records by an independent accountant/firm to assess whether the financial information is correct and free of material misstatements.  |
| Are there any reasons (local conditions, laws, or institutional circumstances) that would prevent an independent accountant from performing an audit? If yes, please explain | YES | NO | N/A |
| **ADDITIONAL COMMENTS & SPECIAL CONSIDERATIONS** |
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**Subrecipient Financial Conflict of Interest (FCOI) Policy**

In accordance with U.S. Public Health Service (PHS) regulations on financial conflict of interest in research, Teachers College requires disclosure of financial conflicts of interest by its PHS- funded subcontractors and award subrecipients. Should the application named above be funded, your institution will participate in this research project as a subrecipient in relationship with the College.

(Applicable to PHS-funded research and other sponsors adopting the federal financial disclosure requirements)

[ ]  Not applicable, as this project is not funded by PHS or any other sponsor that has adopted these financial disclosure requirements.

[ ]  Subrecipient hereby certifies that it has an active and enforced FCOI policy that is consistent with the provision of 42 CFR Part 50, Subpart F “Responsibility of Applicants for Promoting Objectivity in Research.” Subrecipient also certifies that, to the best of Institution’s knowledge, (1) all financial disclosures have been made related to the activities that may be funded by or through a resulting agreement, and required by its conflict of interest policy; and (2) all identified conflicts of interest have or will have been satisfactorily managed, reduced or eliminated in accordance with Subrecipient’s conflict of interest policy prior to the expenditures of any funds under any resultant agreement.

[ ]  As a Subrecipient, I have a **pending** FCOI policy established or we will adopt and implement Teachers College, Columbia University’s policy prior to execution of the subaward agreement that is compliant with PHS policy using the [Federal Demonstration Partnership (FDP) Model Policy](http://sites.nationalacademies.org/PGA/fdp/PGA_061001) as a guide.

This confirmation will be required prior to the commencement of any work at your site and the release of any subaward funds to you. If you do not have the required conflict of interest policy in place, the University cannot issue a subaward to your institution. The Federal Demonstration Partnership has developed a model policy and disclosure form that you may choose to use as a template. These materials are available at http://sites.nationalacademies.org/PGA/fdp/PGA\_061001

List the names of individuals working on this project who are responsible for design, conduct or reporting of the research.

International Subrecipient PI Name:       [ ]

Investigator:       [ ]

Investigator:       [ ]

Investigator:       [ ]

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**Human Subjects**

**Human Subjects** [ ]  Yes [ ]  No **If “Yes”, has the study been** [ ]  Approved or [ ]  Pending

Copies of the IRB approval and approved "Informed Consent" form must be provided before any subaward will be issued. Please forward these documents to Teachers College’s PI as soon as they become available. In accordance with Teachers College policy, Teachers College’s IRB must conduct a secondary review of the subaward work and issue a companion approval, required before any subaward will be issued.

***If "Yes"*: Have all key personnel involved completed Human Subjects Training?** [ ]  **Yes**[ ]  **No**

**APPROVED FOR SUBRECIPIENT:**

**The information, certifications and representations above have been read, signed and made by an authorized official of the subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies. Any work begun and/or expenses incurred prior to execution of a subaward agreement are at the Subrecipient's own risk.**

**(Signature of International Subrecipient's Authorized Official) (Address)**

**(Type or print name and title of Authorized Official) (City, State, Zip+four)**

**(Date) (Phone)**