

I.3 Foreign Subrecipient Questionnaire

How to use: Accepting an award from Aspen Institute creates a legal duty for the subrecipient to use funds according to the award agreement and US Federal regulations. This questionnaire is used to help determine a subrecipient's financial and management strength which help assess risks and dictates the monitoring plan for foreign subrecipients. It also provides Aspen Institute with information needed to assess the adequacy of financial and accounting systems of your organization and to assess the need for assistance to ensure accountability of the subaward. The questionnaire can be completed at program's discretion during any phase of the subaward.

Each question should be answered as completely as possible, using extra pages if necessary.

Subrecipient Legal Name: [Click here to enter text.](#)

Mailing Address (include country code where located): [Click here to enter text.](#)

Country: [Click here to enter text.](#)

Office Phone and Fax Numbers: [Click here to enter text.](#)

Tax ID No. [Click here to enter text.](#)

Name of Main Point of Contact: [Click here to enter text.](#)

Telephone Number (include country code): [Click here to enter text.](#)

Email address: [Click here to enter text.](#)

I. General Information			
What type of organization are you? <input type="checkbox"/> Non-Profit <input type="checkbox"/> For-Profit <input type="checkbox"/> University <input type="checkbox"/> Academic Research Center <input type="checkbox"/> Other, please explain Click here to enter text.			
What year was your organization established? Click here to enter text.			
Organizations Fiscal Year (month to month): Click here to enter text.			
Is your organization incorporated or legally registered within the country of operations? If no, please explain Click here to enter text. If yes, please provide a copy of your registration certificate with this questionnaire.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Please provide copies of any materials that describe your organization, its mission and history. If this information is on a website, please provide link Click here to enter text.			

If this information is not available, please explain [Click here to enter text.](#)

Please list the names of the executive officers or its equivalent position title. This may include, but not limited to, the following positions.

President/Director:

Chief Financial Officer:

Chief Legal Officer:

List the number of employees your organization has:

Full-time Employees:

Part-time Employees:

Other type of employment status (hourly, etc):

Did your organization have other sources of U.S. Government funds (U.S. Agency for International Development, National Institutes of Health, Department of State, etc.) in the past two years?

Yes No

If yes, please provide the following information

Name of Federal agency: [Click here to enter text.](#)

Period of Performance: [Click here to enter text.](#)

Amount of Funds: [Click here to enter text.](#)

Award Type: [Click here to enter text.](#)

Does your organization meet the Department of State's definition of local?

Yes No

To be considered a "local" organization, an entity must meet all of the following criteria:

- *Be organized under the laws of the recipient country;*
- *Have its principal place of business in the recipient country;*
- *Be majority owned by individuals who are citizens or lawful permanent residents of the recipient country or be managed by a governing body, the majority of whom are citizens or lawful permanent residents of a recipient country; and*
- *Not be controlled by a foreign entity or by an individual or individuals who are not citizens or permanent residents of the recipient country.*

II. Internal Controls

Internal controls are procedures which ensure that: 1) financial transactions are approved by an authorized individual and follow 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 your organization's internal controls:

Are timesheets kept for each paid employee? Yes No

Is each employee's salary stated in an employment letter or contract? Yes No

Does your organization's financial controls include a segregation of responsibilities so that no single individual has complete authority over an entire transaction?
 Yes Usually Rarely No

How often do you compare inventory records to the actual equipment?
 Annually Monthly Weekly Other, please explain [Click here to enter text.](#)

III. Accounting System

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, subaward funds must be properly authorized, used for the intended purpose and recorded in an organized and consistent manner.

Does your organization have written accounting policies and procedures? If yes, please enclose a copy with the questionnaire. If no, please explain how transactions are recorded, cash disbursements are made, and account system is managed. Click here to enter text.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Are your financial reports prepared on a cash basis or accrual basis?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Can your accounting records separate the receipts and payments of an award from the receipts and payments of your organization's other activities?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Can your accounting system record expenditures on the award according to budget categories such as salaries, supplies, travel and equipment? If no, please explain Click here to enter text.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<p>Do you keep invoices, vouchers and timesheets for all payments made from award funds?</p> <p>If there are circumstances where these documents cannot be or will not be obtained, please explain.</p> <p>Click here to enter text.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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IV. Funds Control and Cash Management

Aspen Institute normally pays subaward recipients by wire transfer of US dollars to the award recipient’s bank account. Access to the bank account must be limited to authorized individuals. Bank balances should be compared each month with your accounting records. If cash cannot be kept in a bank, it is very important to keep the cash in a strong safe and have strict controls over cash maintenance and disbursement.

<p>Will any cash from grant 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.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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How are payments made to employees and vendors?

Bank (Direct Deposits/Check)
 PayPal
 Cash

Other, please explain [Click here to enter text.](#)

Provide the banking information below:

- o Name of Bank:
- o International Routing Number:
- o Wire ABA Number:
- o ACH AB Number:
- o Swift Code Number:
- o Subrecipient’s authorized Signatories:

V. Audits

Aspen Institute may require an audit of your organization's accounting records. An audit is a review of your accounting records by an independent accountant who works for an accounting firm as to whether the information presented including your financial statements is correct and free of material misstatements. Please provide the following information on prior audits of your organization. If your organization does not have audited financial statements please submit a copy of your organization’s “Balance Sheet” and “Revenue and Expense Statement” for the current fiscal or calendar year.

<p>Are there any reasons (local conditions, laws, or institutional circumstances) that would prevent an independent accountant from performing an audit of your organization?</p> <p>If yes, please explain Click here to enter text.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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VI. Subrecipient Monitoring

A Subrecipient administering Aspen Institute funds and paying funds to other organizations must have the ability to monitor the other organization's activities. Monitoring may include reviewing expenditure documentation, reviewing and/or compiling financial and narrative reports, providing advice and assistance, performing site visits, and consulting with the Aspen Institute when problems are found.

<p>Do you have written procedures for monitoring your own subrecipients?</p> <p>If yes, please attach a copy to this questionnaire.</p> <p>If no, please describe how your organization will monitor the subrecipients, including: checking their costs, and preparing or reviewing their financial and narrative reports. Also, discuss how often you will monitor the organizations.</p> <p>Click here to enter text.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<p>Are there any circumstances, which may keep your organization from monitoring your subrecipient's financial and project activities (for example, communication difficulties, lack of personnel, unfamiliarity with university award requirements, etc.)? If yes, please explain.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<p>Is your subrecipient responsible for preparing reports (both financial and programmatic) of their award activities?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

VII. Other

Is your organization's work conducted in a location with reliable power and communication capacity?

Yes Usually Rarely No

Is your organization's work conducted using safe and secure technologies?

Yes Usually Rarely No

Does your organization retain talent for specialized technology support or maintain in-house technology staff?

Yes No

If no, please explain [Click here to enter text.](#)

Describe overall program staff level of English proficiency?

- No Proficiency Limited Professional-Working Full-Professional
 Native or Bi-Lingual

Describe your understanding of the United States Foreign Corrupt Practices Act of 1977?

[Click here to enter text.](#)

Does your country have an anti-bribery/anti-corruption law?

- Yes, please provide the name of the law [Click here to enter text.](#)
 No Not sure

VIII. Additional Comments & Special Considerations

Note below:

Certification

I hereby certify under penalty of perjury that the foregoing is true and correct.

Name & Signature

Date:

Position/Title:

Phone Number & Email: