

COUNTY GUIDANCE FOR SUBRECIPIENT INFORMATION QUESTIONNAIRE

SECTION A: Iowa State University (ISU) Award Information

This section will be completed by ISU's Office of Sponsored Programs Administration (OSPA).

SECTION B: Subrecipient Information

Subrecipient Legal Name: (County Name) Agricultural Extension District

Year County Ag Extension Districts Established: 1955

Subrecipient Place of Performance: County, City, or multiple sites are acceptable

Subrecipient DUNS (required to apply for Federal grant or cooperative agreements). Use existing number, or call Dun & Bradstreet (D&B), 1-866-705-7511, or register online at <https://fedgov.dnb.com/webform>.

SECTION C: Subrecipient Eligibility

Answers should all be "No" unless a known situation exists.

SECTION D: Subrecipient Requirements and Responsibilities

Please work with your ISU Principal Investigator to determine Subrecipient or Contractor/Vendor status. A **Subrecipient** should have a substantive role in programmatic decisions and assist PI in achieving the project's goals and objectives. A **Contractor/Vendor** provides ancillary goods or services related to the project based on the direction of the PI. If a Contractor/Vendor relationship exists, a justification will need to be provided for services over \$3,000.

SECTION E: Audit Status/Fiscal Responsibility

1. Audit Status

Does your organization receive an annual audit in accordance with 2 CFR 200 Subpart F – Audit Requirements (Single Audit)? **No** – Counties are exempt, per exemption #1.

- County AED are considered non-profit and expended less than \$500,000 in U.S. federal funds during the previous fiscal year (FY 2015). In FY2016 this cap will be \$750,000.

2. Facilities and Administrative Rates – Counties do not have federally negotiated rates.

- **Other rates** – Check if using 10% or less. *"Institution is electing to charge a de minimis rate of 10% of modified total direct costs per 2 CFR 200.414."*
- **Not applicable** – subrecipient is not requesting payment of F&A costs. (This might be applicable if the primary funding agency has restrictions in their RFA.)

3. Fringe Benefit Rates

- **Other rates** – Calculations are based on employee's required withholdings, e.g., FICA, IPERS, Social Security, and Medicare (if applicable).

4. **For-Profit Organizations (only)** – N/A

5. **Financial Management and Other**

Does your institution have financial management and accounting system that meets requirements of 2 CFR 200.302? **Yes** – applicable if the following are true:

- Ability to identify Federal awards received and expended.
- Ability to keep accurate, current, and complete disclosure of the financial results of each Federal award or program.
- Ability to keep effective control over, and accountability for, all funds, property, and other assets.
- Ability to compare expenditures with budget amounts for each Federal award.
- Provide written procedures to implement the requirements of Payment– this would apply if CAED subcontracts to a 3rd party subcontract. CAED must minimize time lapse between receipt of Federal funds and payment to subcontract.
- Provide written procedures for determining the allowability of costs.
- Must retain copies of financial records and reports for 3 years from the date of submission of the final expenditure report.

Does your institution have established procurement system that complies with standards of 2 CFR 200.317? **No**

- More information will be provided on the Federal standards as ISU implements its own internal procedures. Individual procurement purchases greater than \$3,000 will require specific auditable justification for the selection of vendor.

Are there any other factors or pending conditions that might impact ability to meet obligations as they become due? **No**

SECTION F: Compliance

1. **Research Subject Compliance Information**

Human Subjects – **If Yes**, please work with ISU PI to ensure all personnel participating in the project complete the NIH education requirement on the protection of human subjects.

Animal Subjects – **If Yes**, please work with ISU PI to ensure proper certification is established.

Recombinant DNA, Human, Plant, or Animal Pathogens or Biological Toxins – **If Yes**, please work with ISU PI to ensure appropriate certification is established.

2. **Lobbying** (for U.S. federal projects only) – **No** -- Counties do not lobby.

3. **Conflict of Interest**

- Subrecipient **does not have** an active and/or enforced COI of policy and agrees to abide by ISU's policy.

SECTION G: Authorized Representative Approval

This should be signed by the CAED Chair or other Authorized Official for the County.