

**MICHIGAN STATE UNIVERSITY**  
**Contract & Grant Administration**  
**426 Auditorium Road, Room 2**  
**East Lansing, MI 48824**

**Telephone 517-355-5040**  
**Email: subawards@cga.msu.edu**

## Subrecipient Uniform Guidance Audit Certification Request

The Federal Office of Management and Budget (OMB) Uniform Guidance (UG) requires that recipients of Federal awards, who are subject to the provisions of this circular, ensure that Subrecipients of \$750,000 or more comply with audit requirements of the Uniform Guidance.

For Michigan State University (MSU) to satisfy its own Uniform Guidance requirements, we need a certification from your institution, as a Subrecipient, that you are in compliance with these requirements for your **most recent fiscal year**. Accordingly, please check the appropriate box(es) and provide any required documents:

- Check one-> We are:**  an **educational institution** and subject to UG -> please complete part A  
 a **not-for-profit** organization and subject to UG -> please complete part A  
 an **educational institution** and **not** subject to UG -> please complete part B  
 a **not-for-profit** organization and **not** subject to UG -> please complete part B  
 a **US for-profit** organization and **not** subject to UG -> please complete part B  
 a **foreign** (non-U.S.) entity and **not** subject to UG -> please complete part B

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**Part A-  We are subject to the OMB Uniform Guidance (Complete one of the sections below):**

1.  Our single audit, for fiscal year ended \_\_\_\_\_, has not yet been completed. We expect the audit to be completed by \_\_\_\_\_. Within thirty (30) days of completion, we will provide a certification of either §2 or §3 as stated below.  
**Or**
2.  Our single audit, for fiscal year ended \_\_\_\_\_, has been completed. The administration of our Federal projects has been audited in accordance with the Uniform Guidance and there were no material instances of noncompliance with Federal laws and regulations or reportable conditions, and no findings in the single audit report that are specifically related to subaward(s) from Michigan State University.  
**Or**
3.  Our single audit, for fiscal year ended \_\_\_\_\_, has been completed, and material noncompliance issues and/or reportable conditions were noted. Enclosed is a copy of the audit report and our response:  
And, there  are /  are not findings in the single audit report that are specifically related to a subaward(s) from MSU. (Please provide a listing of subaward(s) as well as an explanation of the finding(s) as they relate to each subaward(s) if there are material findings).

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**Part B-  We are NOT subject to the OMB Uniform Guidance (Complete one of the sections below):**

1.  We receive **less than \$750,000** in total Federal support during a fiscal year.  
**DOCUMENTATION REQUIRED: Therefore, in lieu of a single audit we have enclosed:**  
 An audited financial statement  
 An independent auditor's management letter  
 Other (explain): \_\_\_\_\_  
**Or**
2.  We receive greater than \$750,000 in total Federal support during a fiscal year.  
**Therefore, our "yellow-book" compliant copy of the audit for fiscal year ended \_\_\_\_\_, has been completed,** and material noncompliance issues and/or reportable conditions were noted.  
**DOCUMENTATION REQUIRED: Enclosed** is a copy of the audit report and our response:  
And, there  are /  are not findings in the single audit report that are specifically related to a subaward(s) from MSU. (Please provide a listing of subaward(s) as well as an explanation of the finding(s) as they relate to each subaward(s) if there are material findings).

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**CERTIFICATION:**

I certify, as an authorized representative for the institution, that the boxes checked above are appropriate and accurate:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Institution: \_\_\_\_\_ Tax Identification No: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Thank you for your cooperation.

**MSU is an Affirmative-Action/Equal Opportunity Employer**