
University of Washington (UW)

Agency: 360

Audit Report: 2013 F

Finding Number: 002

Finding: The University of Washington did not have sufficient internal controls to ensure reports required by the Federal Funding Accountability and Transparency Act (FFATA) are filed for the Research and Development cluster.

Resolution: The University has processes in place to review each subaward executed to determine whether Federal Funding Accountability and Transparency Act (FFATA) is applicable and, therefore, required to be submitted in the FFATA Subaward Reporting System (FSRS).

Starting in December 2012, the University updated its FSRS reporting process to include maintaining an electronic copy of each report filed. The University added a monthly review of all new subawards executed each month to ensure subawards are being reported in the FSRS system, if applicable. In addition, the University added a secondary review of draft FSRS reports each month before submitting the reports to ensure all information has been entered accurately.

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Audit Report: 2013 F

Finding Number: 014

Finding: The University of Washington does not have monitoring controls to ensure subrecipients expending \$500,000 or more in total federal dollars obtain an audit.

Resolution: During fiscal year 2013, the University monitored subrecipients and took steps to enhance monitoring controls. In addition to the monitoring controls that were already in place, the University:

- Updated the audit notification language in subcontracts regarding subrecipient audit requirements.
- Conducted a review of all fiscal year 2013 active and current subcontracts to ensure the University had obtained and reviewed subrecipient audits, as required.
- Enhanced the University's tracking and process documentation related to subrecipient monitoring including documentation of dates audit reports were obtained and reviewed.
- Implemented a Subrecipient Financial Questionnaire used at initiation of each subcontract to assist in determining the audit status of each entity as well as to operate as a risk assessment tool.
- Developed a master listing of all subrecipients and related audit information; and developed a Subrecipient Entity Review Form to document information related to the subrecipient's audit report and review.

Starting in fiscal year 2014, the University developed a Subrecipient Annual Certification Form to be sent to and certified by each subrecipient entity annually to update the audit status of the entity.

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