Managing Outgoing Subawards
September 30, 2016

Sponsored Projects Services
Jennifer Brown, Manager Subawards
Stages of a Subaward

Research Gateway

- Proposal
- Issuance
- Management & Monitoring
- Closeout
Poll Everywhere

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Learning Objective - Proposal

Participants will learn:

How Uniform Guidance characterizes a subaward versus a contract

Participants will be able to:

Identify characteristics that determine third party relationships when preparing a proposal that includes outside entities
Proposal
Subrecipient or Contractor?

• Uniform Guidance §200.330 Subrecipient and Contractor Determinations
  • Must be done before subaward is issued
  • Determination for each transaction required
  • Subjective decision – substance over form
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Proposal
Subrecipient?

• Characteristics indicative of a subrecipient include when the other organization:
  • Has its performance measured in relation to whether objectives of a Federal program were met
  • Has responsibility for programmatic decision making
  • Is responsible for adherence to applicable program compliance requirements specified in the award
  • Uses the funds to carry out a program for the pass-through entity, rather than to provide goods or services for a program of the pass-through entity
Proposal
Subrecipient?

- Characteristics indicative of a subrecipient include when the other organization:
  - Has its performance measured in relation to whether objectives of a Federal program were met
  - Has responsibility for programmatic decision making
  - Is responsible for adherence to applicable program compliance requirements specified in the award
  - Uses the funds to carry out a program for the pass-through entity, rather than to provide goods or services for a program of the pass-through entity
Proposal Contractor?

- **Characteristics indicative of payment for goods and services received by a contractor include when the other organization:**
  - Provides goods and services as part of their normal business operations
  - Provides similar goods and services to many different purchasers
  - Operates in a competitive environment
  - Does not participate in the intellectual direction of the project and are therefore not included as authors on publications
  - Is not subject to compliance requirements
Case Study 1

- **Entity**: Dialysis Center, a for-profit entity

- **Scope of Work**: administer study drug as part of dialysis treatment

- **Budget**: $59,000 based on personnel, operation, per procedure costs
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Case Study 2

- **Entity:** Mississippi State University

- **Scope of Work:** Provide expert advice on climate adaptation, make recommendations for published material

- **Budget:** $12,000 based on percent of effort of lead
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# Checklist to Determine Contractor Classification

## Checklist to Determine Subrecipient or Contractor Classification

**Objective:** Generally, the determination of the relationship with an entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

**Definitions from Uniform Guidance (2 C.F.R. Part 200):**

- **Subrecipient:** 200.33 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- **Contractor:** 200.33 Contractor means an entity that receives a contract as defined in 200.21 Contract. A contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

**Instructions:** Complete sections one and two of the checklist by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the University. In cases of doubt, refer to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of the agreement between the University and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

**Name of Outside Entity:**

### Section 1: Subrecipient

- **Description:** A subrecipient is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include:
  1. Who is eligible to receive what Federal assistance;
  2. Is performance measured in relation to whether objectives of a Federal program were met;
  3. Has responsibility for programmatic decision making;
  4. Is in compliance with its agreement, uses Federal funds to carry out a program for a public purpose specified in authorizing statute, or provides goods or services for the benefit of the pass-through entity.

- **Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.**

### Section 2: Contractor

- **Description:** A contractor is for the purpose of obtaining goods and services for the non-Federal entity’s own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor include:
  1. Provides the goods and services within normal business operations;
  2. Provides similar goods or services to many different purchasers;
  3. Operates in a competitive environment;
  4. Provides goods or services that are ancillary to the objective of the Federal program.

- **Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.**

## Final Determination

<table>
<thead>
<tr>
<th>Subrecipient</th>
<th>Contractor</th>
</tr>
</thead>
</table>

### Optional Section 2: Use of Judgment (use only when the determination cannot clearly be made using the above criteria)

**Description:** In situations where no clear distinction can be made between a subrecipient and a contractor, or where a subrecipient is also a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics cited above may not be present in all cases, and the pass-through entity must use judgment in identifying each agreement as a subrecipient or a contractor.

**Expiration of Use of Judgment Determination:**

<table>
<thead>
<tr>
<th>Signature:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Prepared by: ___________________________  Revised: 5/9/2012
Summary

• Uniform Guidance requires our institution to correctly identify third-party relationships

• Relationship determination should be done at the proposal stage

• The relationship determination is based on the scope of work

• Use the checklist to document the determination

• Contact our office if you have questions or need assistance with relationship determination
Learning Objective – Management & Monitoring

Participants will learn:

What is required by Uniform Guidance as a pass-through entity and what language we include in our subcontracts

Participants will be able to:

Identify requirements information when reviewing, approving, and requesting payment of a subaward invoice
(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity
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ARIZONA shall reimburse SUBCONTRACTOR for services rendered and costs incurred by SUBCONTRACTOR up to but not to exceed $100,000 to be paid monthly, upon receipt of invoice and detailed system-generated financial reports during the period of **July 1, 2015 through June 30, 2016**.

ARIZONA will not pay SUBCONTRACTOR invoices that are not accompanied by detailed system-generated financial reports.

The budget for this Subcontract is attached, see Attachment No. 1. All budget revisions shall be subject to the flow down provisions outlined in Article No. 20 of this Subcontract.
Subaward Agreement Invoice Language

Each invoice, annual and final financial report is subject to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200.415. Required Certifications and MUST include or be accompanied by a certification, signed by an official who is authorized to legally bind the SUBCONTRACTOR, which reads as follows:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”
Invoices will reference ARIZONA's Purchase Order Number 123456 and will be sent to ARIZONA’s financial contact for approval and payment.

Payments will be sent to the address indicated on the SUBCONTRACTOR invoice. Within thirty (30) days after receipt of an invoice, ARIZONA shall notify the SUBCONTRACTOR in writing of any disallowed expenses.
Management & Monitoring

Invoice Review

• Review for standard invoice elements as required (e.g. cumulative costs, certification, etc.)

• Review for financial accuracy (e.g. budget categories, cumulative expenses recalculated, fringe costs, F&A calculation, etc.)

• Subrecipient payment and performance certification is required for all invoices paid under prime award subject to Uniform Guidance
Invoice #1

XYZ Subrecipient
123 University Street
Happy Town, MN 65432

Invoice

Bill To:
University of Arizona
123 Old Main Street
Tucson, AZ 85721

Remit To:
XYZ Subrecipient
123 University Street
Happy Town, MN 65432

Project Title: Maternal Infections and Adverse Impact on Fetus
Award Period: July 2015 to June 2016
Current Invoice Period: September 2016

<table>
<thead>
<tr>
<th>Category</th>
<th>Expenditures This Period</th>
<th>Expenditures to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$2,545.10</td>
<td>$34,489.56</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$1,254.00</td>
<td>$15,344.98</td>
</tr>
<tr>
<td>Travel</td>
<td>$4,600.00</td>
<td></td>
</tr>
<tr>
<td>Operating Costs</td>
<td>$32,598.00</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$7,000.00</td>
<td></td>
</tr>
<tr>
<td>Training/Workshops</td>
<td>$2,000.00</td>
<td></td>
</tr>
<tr>
<td>Indirect Costs @ 12%</td>
<td>$406.81</td>
<td>$15,489.02</td>
</tr>
<tr>
<td>Total</td>
<td>$4,205.91</td>
<td>$111,521.56</td>
</tr>
</tbody>
</table>

Amount Due: $4,205.91

Certification
The undersigned hereby certifies that all expenditures have been reported as correct and in accordance with the terms and conditions of this Subagreement.

Date Submitted: 10/7/2015
Certified by: Joe Smith
Title: Director of Accounting
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Invoice #2

XYZ Subrecipient
123 University Street
Happy Town, MN 55432

Invoice

Bill To:
University of Arizona
123 Old Main Street
Tucson, AZ 85721

Invoice Number: 123456ABC
Date of Invoice: 7/31/2016
PO Number: 123456

Remit To:
XYZ Subrecipient
123 University Street
Happy Town, MN 55432

Contact: Joe Smith
Contact Email: joesmith@XYZ.edu

Project Title: Maternal Infections and Adverse Impact on Fetuses
Award Period: July 1, 2015 to June 30, 2016
Current Invoice Period: June 01, 2016 through June 30, 2016

<table>
<thead>
<tr>
<th>Category</th>
<th>Approved Budget</th>
<th>Expenditures This Period</th>
<th>Prior Expenditures</th>
<th>Expenditures to Date</th>
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<tbody>
<tr>
<td>Salary</td>
<td>$ 46,000.00</td>
<td>$ 2,545.10</td>
<td>$ 43,982.00</td>
<td>$ 46,527.10</td>
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<tr>
<td>Fringe Benefits</td>
<td>$ 11,600.00</td>
<td>$ 610.82</td>
<td>$ 10,555.68</td>
<td>$ 11,166.50</td>
</tr>
<tr>
<td>Travel</td>
<td>$ 5,512.00</td>
<td></td>
<td>- $ 4,800.00</td>
<td>$ 4,800.00</td>
</tr>
<tr>
<td>Operating Costs</td>
<td>$ 18,603.00</td>
<td></td>
<td>- $ 18,603.00</td>
<td>$ 18,603.00</td>
</tr>
<tr>
<td>Training/Workshops</td>
<td>$ 5,571.00</td>
<td></td>
<td>- $ 5,100.00</td>
<td>$ 5,200.00</td>
</tr>
<tr>
<td>Indirect Costs @ 12%</td>
<td>$ 10,714.00</td>
<td>$ 378.71</td>
<td>$ 9,988.88</td>
<td>$ 10,367.59</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 100,000.00</strong></td>
<td><strong>$9,834.63</strong></td>
<td><strong>$93,229.56</strong></td>
<td><strong>$96,764.20</strong></td>
</tr>
</tbody>
</table>

Amount Due

$ 5,554.63

Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. code Title 18, Section 1001 and Title 31, Sections 1729-3730 and 3801-3812).

Certified by: Joe Smith
Name: Joe Smith
Title: Director of Accounting
Date: 7/31/2016

*Financial report attached
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Management & Monitoring
Invoice Review Continued

• What should you do if an invoice is problematic?

• No invoices?

• Continuing issues?
Subaward Invoice Review Checklist

Uniform Guidance requires management and monitoring of subawards we issue to other institutions. Part of that monitoring includes invoice review. The list below is comprised of the minimum elements that should be reviewed when reviewing and authorizing subrecipient payment:

- A fully-executed subaward agreement is in place for the invoice received.
- Subaward PO is stated on the invoice.
- Invoice includes system generated reports.
- All expenditures occurred within the period of performance.
- Expenditures are in alignment with budget or, if not, re-budgeting authority exists.
- Fringe and F&A rates are consistent with budget and appropriately calculated.
- Expenditures are allowable and allocable for the purposes of the award.
- Uniform Guidance certification language is present.

If invoices are incorrect or problematic, notify the subrecipient within 30 days of receiving the invoice. Communicate with the subrecipient to request revisions or charges as necessary. If you are unable to resolve the issues with the subrecipient, contact the SPS Sub Awards Team for further direction.

SPS SubAwards Team
SPS-SubAwards@email.arizona.edu
Summary

- Uniform Guidance requires our institution to monitor the subawards we issue to other institutions.

- Part of our responsibility includes review of costs incurred and financial reports.

- We should review invoices/costs to ensure expenses are allowable, incurred within the period of performance, are in alignment with the objectives of the award, and required certifications are included.

- Contact our office if you have questions or problems arise.
Questions?

Contact us!

Jennifer Brown, Subaward Manager
brownjj@email.arizona.edu
520-626-6676

Brandi Gaulin, Manages for PostAward Team 1 & 4
brandig@email.arizona.edu
520-626-8978

Susan Armstrong, Manages for PostAward Team 2
sga@email.arizona.edu
520-626-5782

Gina Schwartzberg, Manages for PostAward Team 3
gxs@email.arizona.edu
520-626-0603
Checklist to Determine Subrecipient or Contractor Classification

OBJECTIVE: Generally, the determination of the relationship with an entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):

Subrecipient:§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding

Contractor: §200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.

$200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

INSTRUCTIONS: Complete sections one and two of the checklist by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the University. On occasion there may be exceptions to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the University and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

NAME OF OUTSIDE ENTITY: __________________________

SECTION 1 - SUBRECIPIENT

Description: A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

☐ 1. Determines who is eligible to receive what Federal assistance;
☐ 2. Has its performance measured in relation to whether objectives of a Federal program were met;
☐ 3. Has responsibility for programmatic decision making;
☐ 4. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in the statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements.

SECTION 2 - CONTRACTOR

Description: A contract is for the purpose of obtaining goods and services for the non-Federal entity’s own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:

☐ 1. Provides the goods and services within normal business operations;
☐ 2. Provides similar goods or services to many different purchasers;
☐ 3. Normally operates in a competitive environment;
☐ 4. Provides goods or services that are ancillary to the operation of the Federal program.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

FINAL DETERMINATION: ☐ SUBRECIPIENT ☐ CONTRACTOR

OPTIONAL - SECTION 3 - USE OF JUDGMENT (use only when the determination cannot clearly be made using the above criteria)

Description: In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

Explanation of Use of Judgment Determination: __________________________

Signature: __________________________ Date: __________________________

Prepared By: __________________________

Revised 1/9/2015
Uniform Guidance requires management and monitoring of subawards we issue to other institutions. Part of that monitoring includes invoice review. The list below is comprised of the minimum elements that should be reviewed when reviewing and authorizing subrecipient payment:

☐ A fully-executed subaward agreement is in place for the invoice received.

☐ Subaward PO is stated on the invoice.

☐ Invoice includes system generated reports.

☐ All expenditures occurred within the period of performance.

☐ Expenditures are in alignment with budget or, if not, re-budgeting authority exists.

☐ Fringe and F&A rates are consistent with budget and appropriately calculated.

☐ Expenditures are allowable and allocable for the purposes of the award.

☐ Uniform Guidance certification language is present.

If invoices are incorrect or problematic, notify the subrecipient within 30 days of receiving the invoice. Communicate with the subrecipient to request revisions or changes as necessary. If you are unable to resolve the issues with the subrecipient, contact the SPS SubAwards Team for further direction.
Invoice

Bill To:
University of Arizona
123 Old Main Street
Tucson, AZ 85721

Remit To:
XYZ Subrecipient
123 University Street
Happy Town, MN 65432

Project Title: Maternal Infections and Adverse Impact on Fetus
Award Period: July 2015 to June 2016
Current Invoice Period: September 2016

<table>
<thead>
<tr>
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<td>Travel</td>
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<tr>
<td>Total</td>
<td>$4,205.91</td>
<td>$111,521.56</td>
</tr>
</tbody>
</table>

Amount Due

$4,205.91

Certification

The undersigned hereby certifies that all expenditures have been reported are correct and are in accordance with the terms and conditions of this Subagreement.

Date Submitted: 10/7/2015
Certified by: Joe Smith
Name: Joe Smith
Title: Director of Accounting
Invoice

Bill To: University of Arizona
123 Old Main Street
Tucson, AZ 85721

Invoice Number: 123456ABC
Date of Invoice: 7/31/2016
PO Number: 123456

Remit To: XYZ Subrecipient
123 University Street
Happy Town, MN 65432
Contact: Joe Smith
Contact Email: joesmith@XYZ.edu

Project Title: Maternal Infections and Adverse Impact on Fetus
Award Period: July 1, 2015 to June 30, 2016
Current Invoice Period: June 01, 2016 through June 30, 2016

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<tbody>
<tr>
<td>Salary</td>
<td>$ 48,000.00</td>
<td>$ 2,545.10</td>
<td>$ 43,982.00</td>
<td>$ 46,527.10</td>
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<tr>
<td>Fringe Benefits</td>
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<td>$ 10,555.68</td>
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<tr>
<td>Travel</td>
<td>$ 5,512.00</td>
<td>-</td>
<td>$ 4,800.00</td>
<td>$ 4,800.00</td>
</tr>
<tr>
<td>Operating Costs</td>
<td>$ 18,603.00</td>
<td>-</td>
<td>$ 18,603.00</td>
<td>$ 18,603.00</td>
</tr>
<tr>
<td>Training/Workshops</td>
<td>$ 5,571.00</td>
<td>-</td>
<td>$ 5,300.00</td>
<td>$ 5,300.00</td>
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<td>Indirect Costs @ 12%</td>
<td>$ 10,714.00</td>
<td>$ 378.71</td>
<td>$ 9,988.88</td>
<td>$ 10,367.59</td>
</tr>
<tr>
<td>Total</td>
<td>$ 100,000.00</td>
<td>$ 3,534.63</td>
<td>$ 93,229.56</td>
<td>$ 96,764.20</td>
</tr>
</tbody>
</table>

Amount Due $ 3,534.63

Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Certified by: Joe Smith
Name: Joe Smith
Title: Director of Accounting
Date: 7/31/2016

*Financial report attached