I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.

The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under [41 U.S.C. 4712](https://www.govinfo.gov/link/uscode/41/4712).

The recipient or subrecipient should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable.

**2 C.F.R. §200.303 - cybersecurity**

**§ 200.303 Internal controls.**

The recipient and subrecipient must:

(a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.

(c) Evaluate and monitor the recipient's or subrecipient's compliance with statutes, regulations, and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified.

(e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

* Equipment (from $5,000 to $10,000)
* Single audit threshold (from $750,000 to $1,000,000)
* MTDC subawards (from $25,000 to $50,000)
* De minimis indirect cost rate (from 10% to 15%)

Source: 2 C.F.R. §200.1 (Definitions), §200.414 (Indirect costs), and §200.501 (Audit requirements)

Audit Requirements

**§ 200.501 Audit requirements.**

(a) ***Audit required.*** A non-Federal entity that expends $1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

(b) ***Single audit.*** A non-Federal entity that expends $1,000,000 or more in Federal awards during the non-Federal entity's fiscal year must have a single audit conducted in accordance with [§ 200.514](https://www.ecfr.gov/current/title-2/section-200.514) except when it elects to have a program-specific audit conducted in accordance with [paragraph (c)](https://www.ecfr.gov/current/title-2/section-200.501#p-200.501(c)) or [(d)](https://www.ecfr.gov/current/title-2/section-200.501#p-200.501(d)) of this section.

(c) ***Program-specific audit election (in general).*** A non-Federal entity may elect to have a program-specific audit conducted in accordance with [§ 200.507](https://www.ecfr.gov/current/title-2/section-200.507) if the following conditions are met:

(1) The non-Federal entity expends Federal awards under only one Federal program (excluding research and development); and

(2) The Federal program's statutes or regulations, or terms and conditions of the Federal award, do not require a financial statement audit of the non-Federal entity.

(d) ***Program-specific audit election for research and development.*** A non-Federal entity may elect to have a program-specific audit for research and development conducted in accordance with [§ 200.507](https://www.ecfr.gov/current/title-2/section-200.507), but only if all of the following conditions are met:

(1) The non-Federal entity expends Federal awards only from the same Federal agency, or the same Federal agency and the same pass-through entity; and

(2) The Federal agency, or pass-through entity in the case of a subrecipient, approves a program-specific audit in advance.

(e) ***Exemption when Federal awards expended are less than $1,000,000.*** A non-Federal entity that expends less than $1,000,000 in Federal awards during its fiscal year is exempt from Federal audit requirements for that year, except as noted in [§ 200.503](https://www.ecfr.gov/current/title-2/section-200.503). However, in all instances, the records of the non-Federal entity must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

(f) ***Federally Funded Research and Development Centers (FFRDC).*** Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity for purposes of this part.

(g) ***Subrecipients and contractors.*** An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Unless a program is exempt by Federal statute, Federal awards expended as a recipient or a subrecipient are subject to audit under this part. Payments received for goods or services provided as a contractor under a Federal award (see [§ 200.331](https://www.ecfr.gov/current/title-2/section-200.331)) are not subject to audit under this part.

(h) ***Compliance responsibility for contractors.*** In most cases, the auditee's compliance responsibility for contractors is to ensure that the procurement, receipt, and payment for goods and services comply with Federal statutes, regulations, and the terms and conditions of a Federal award. Federal award compliance requirements normally do not flow down to contractors. However, for procurement transactions in which the contractor is made responsible for meeting program requirements, the auditee must ensure those requirements are met, including by clearly stating the contractor's responsibilities within the contract and reviewing the contractor's records to determine compliance. Also, when these procurement transactions relate to a major program, the scope of the audit must include a determination of whether these transactions comply with Federal statutes, regulations, and the terms and conditions of a Federal award. See also [§ 200.318(b)](https://www.ecfr.gov/current/title-2/section-200.318#p-200.318(b)).

(i) ***For-profit subrecipient.*** This subpart does not apply to for-profit organizations. As necessary, the pass-through entity is responsible for establishing requirements to ensure compliance by for-profit subrecipients. The subaward with a for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring throughout the performance of the subaward, and post-award audits (see [§ 200.332](https://www.ecfr.gov/current/title-2/section-200.332)).