THE UNIVERSITY OF TENNESSEE SYSTEM

CONTROLLER'S OFFICE

July 21, 2026

SUBRECIPIENT AUDIT FORM

[redacted]

Re: **Subrecipient Monitoring Requirements for Fiscal Year ending in 2025**

The University of Tennessee (UT) is subject to the Office of Management and Budget Uniform Guidance (OMB UG), *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)*. As such, OMB UG requires UT to monitor its subrecipients of Federal awards in order to determine if they are in compliance with federal requirements. Accordingly, UT requires this certification from you, as a subrecipient, which indicates your compliance status with the federal requirements for your 2024-2025 fiscal year. Please (1) check all of the appropriate boxes, (2) provide any required additional documents, (3) sign, and (4) return this certification to the below listed person.

( ) We have completed our OMB UG Single Audit for the fiscal year ended ________**2025**. The audit presented no material weaknesses, no material instances of noncompliance and no significant deficiencies. In addition, there were no finding related to any subaward(s) from the University of Tennessee.

( ) We have completed our OMB UG Single Audit for the fiscal year ended ________**2025.** The audit presented material weaknesses, material instances of noncompliance or significant deficiencies, and/or the audit presented findings related to the University of Tennessee's subaward(s). A complete copy of the audit report is attached or is available at the following URL Web Address: ____________________________________.

( ) We have not yet completed our OMB UG Single Audit for fiscal year **2025.** We expect the audit report to be available by________. Within thirty (30) days of audit completion, we will send you written notification in accordance with OMB UG Section 200.331 with a link to or a copy of the complete audit report, if necessary, given any findings.

X We are not subject to the requirements of OMB UG because (check all that apply):

(X) We are a for-profit organization.
( ) We are a foreign (non-US) entity.
(X) We expend less than $1,000,000 a year in federal funds.

AND (*For those not subject to OMB UG, check applicable box in section below):*

( ) We are in compliance with applicable Federal, State or Local laws and regulations and with all other laws and regulations applicable to any subaward from the University of Tennessee. We certify that there were no audit findings or questioned costs reported during our fiscal year 2025 audit, which was performed by an external independent audit firm.

( ) Our fiscal year 2025 audit, which was performed by an external independent audit firm, revealed findings and/or questioned costs. We have enclosed a copy of the audited financial statements and the audit report that details these findings. We agree to notify the University of Tennessee of the corrective action taken within (6) six months of furnishing the audit report.

( ) We have not been audited for fiscal year 2025. We have enclosed unaudited financial statements.

I certify that the above checked statement(s) accurately represent(s) the organization of which I am a representative. Further, I certify that all relevant material findings in the audit report have been disclosed.

Signature: ______________________________ Date: ______________________________

Printed Name and Title: ______________________ Email Address: ______________________

Please return via fax (865) 974-2495 or email to: subrecip@utk.edu Attn: Debbie Trice