**AGENCY:** Click or tap here to enter text.

**DATE:** Click or tap here to enter text.

This assessment was developed to be as comprehensive as possible. Some items may not be applicable to certain monitoring divisions, programs or subrecipients. If items are not applicable, “N/A” should be used. Monitors should document the rationale for not applying a particular risk item.

**GENERAL ASSESSMENT**

(Yes responses to questions 1-8 indicate risk)

1. Is the entity new to operating or managing state and/or federal funds (has not done so within the past five years)?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

COMMENTS: Click or tap here to enter text.

2. Is this program new for the entity *(managed for fewer than three years)*?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: ­­­­Click or tap here to enter text.

3. Has there been high staff turnover or agency reorganization that affects this program?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

4. Are the staff assigned to the program inexperienced with the program *(worked with the program for less than two funding cycles)*?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

5. Has the entity been untimely in the submission of:

**RESPONSE:**

a. applications Yes [ ]  No [ ]  N/A [ ]

b. amendments Yes [ ]  No [ ]  N/A [ ]

c. fiscal reporting Yes [ ]  No [ ]  N/A [ ]

d. reimbursement requests Yes [ ]  No [ ]  N/A [ ]

e. budgets/revisions Yes [ ]  No [ ]  N/A [ ]

COMMENTS: Click or tap here to enter text.

6. Has the entity been timely in responding to program/fiscal questions?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

7. Is the program unusually complex *(e.g., program, funding, matching requirements)*?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

8. Have any other entities (program offices, auditors, staff employed by the entity, etc.) alerted us of potential risk areas?

**RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

9. Does the entity have effective procedures and controls?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

10. Other areas of general assessment risk (entity-specific)

COMMENTS: Click or tap here to enter text.

**LEGAL ASSESSMENTS**

(Yes responses indicate risk)

1. Does the agency/entity have or previously had a lawsuit(s) filed against them?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If yes, list all pending and/or previous lawsuits with detailed information regarding who filed the lawsuit, the reason for filing and the final judgment rendered.

2. Is agency/entity currently or previously been suspended or debarred?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If yes, explain and attach additional sheet if needed.

3. Have any organization staff been jailed, convicted of a felony or are currently under criminal investigation?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

4. Other areas of legal assessment risk (entity-specific)

COMMENTS: Click or tap here to enter text.

**MONITORING/AUDIT ASSESSMENT**

(Yes responses indicate risk)

1. Have more than the last three funding cycles passed since the entity had an on-site monitoring visit?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

2. Were there findings/violations in the prior visit?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

What were the number and extent of findings/violations in prior visit (more violations/more severe=higher risk)?

3. Has it been more than one year since the sub-recipient received a single audit? (no single audit=higher risk)

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If yes, explain and attach additional sheets if needed.

4. Were there findings?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

What were the number and extent of findings/violations in prior visit (more violations/more severe=higher risk), and does the entity have a corrective action plan for correcting the finding?

5. Other factors of monitoring/risk assessment (entity-specific)

COMMENTS: Click or tap here to enter text.

**FINANCIAL SYSTEM ASSESSMENT**

(No responses indicate risk)

1. Is there a uniform financial management/accounting system?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If “Yes” proceed to Question 3.

2. Does the entity have a financial management system in place to track and record the program expenditures? *(Example: QuickBooks, Peachtree or a Custom Proprietary System)*

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

3. Does the accounting system identify the receipts and expenditures of program funds separately for each award?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

 4. Will the accounting system provide for the recording of expenditures for each award by the budget cost categories shown in the approved budget?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

5. Does the entity have a time and accounting system to track effort by cost objective?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

6. Are time distribution records maintained for all employees when his/her effort cannot be specifically identified to a particular program cost objective?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If “No,” does the entity have an approved alternative system to account for time distribution, and when was it approved?

7. Does the entity have an indirect cost rate that is approved and current?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

If yes, who approved the rate and what is the rate?

8. Are the Federal base dollars of this indirect cost rate calculation comparable to other organizations of similar size, purpose and budget?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

9. Other items of financial system assessment (entity-specific)

 COMMENTS: Click or tap here to enter text.

**OVERALL FISCAL ASSESSMENT**

(Yes responses indicate risk)

1. Is this grant large in terms of percentage of overall funding for the entity?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

2. Is there an unusual level of discretion in monetary decisions?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

3. Has the entity frequently been untimely in requests for the reimbursement of funds?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

4. Are there variations between expenditures and the budget?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

5. Has the entity returned (lapsed) significant unspent funds (ex. 10% or more)?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

6. If applicable, does the entity have a large amount of budget carryover?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

7. Are the entity’s fiscal statistics outside of tolerance or trends (e.g., much more expenditures on supplies than average)?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

8. Other items of overall fiscal assessment (entity-specific)

 COMMENTS: Click or tap here to enter text.

**FINANCIAL STABILITY ASSESSMENT**

(Public Entities)

1. Has the entity been placed in a special financial status (e.g., financial watch, fiscal emergency, high risk, etc.)?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

2. Has the entity ever used special loan or funding programs to meet its cash needs?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

3. Has the entity had difficulties raising local revenue (e.g., taxes, levies, etc.)?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

4. Has another authority placed special financial conditions on the entity’s award?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

5. Do the financial reports show an insufficient fund balance after meeting its obligations?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

6. Has the entity had difficulty meeting matching/maintenance of effort requirements?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

7. Do the entity’s financial reports indicate cash flow problems?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

8. Do the financial reports indicate possible supplanting issues?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

9. Do the entity’s financial reports indicate a large number of corrections of journals?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

10. Has the entity had trouble providing adequate supporting documentation for reimbursement requests and reporting requirements?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

11. Other items of financial stability assessment (public entity-specific)

 COMMENTS: Click or tap here to enter text.

The assessment of financial stability of an entity will vary depending upon the type of entity being assessed. If the entity is a public entity (e.g., school district, public university, municipality, etc.) the Public Entity criteria below may be used to assess financial stability. Non-public entities should be assessed using the Non­Public/Not-For-Profit/Community Base Organizations criteria.

**PROGRAMMATIC ASSESSMENT**

(No responses indicate risk)

1. Is the sub-recipient in compliance with LWCF and/or RTP regulations on previously awarded grants?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

2. Has the sub-recipient responded to findings included in a LWCF or RTP Post-Completion Inspection Report?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

3. Has the sub-recipient cleared all findings included in a LWCF or RTP Post-Completion Inspection Report?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

4. Has the sub-recipient received a Post-Completion Inspection in the last five years?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

5. Will the sub-recipient be using a professional grant administrator for project administration?

 **RESPONSE:** Yes [ ]  No [ ]  N/A [ ]

 COMMENTS: Click or tap here to enter text.

The programmatic risk assessment includes items that assess risks in meeting program requirements and objectives.