

AGENCY: 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 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 recipient received a single audit? (no single audit=higher risk)

RESPONSE: Yes No N/A

COMMENTS: Click or tap here to enter text.

If no, 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?

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 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 drawn down 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 entities 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 or 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 draws 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.