



RISK ASSESSMENT QUESTIONNAIRE

Agency: _____

I. General Assessment		
1. Subrecipient experience with State or Federal Funds:		
	Risk Factor	Your Score
5+ years	1	
3-5 years	3	
0-3 years	5	
Comments:		
2. Subrecipient experience with specific Grant program:		
	Risk Factor	Your Score
5+ years	1	
3-5 years	3	
0-3 years	5	
Comments:		
3. Management or staff turnover or reorganization that affects this program:		
	Risk Factor	Your Score
No turnover or reorganization	1	
Little turnover or reorganization	3	
Significant turnover or reorganization	5	
Comments:		
4. Experience of staff and management assigned to the program:		
	Risk Factor	Your Score
5+ years/funding cycles	1	
2-5 years/funding cycles	3	
Less than 2 years/funding cycles	5	
Comments:		

5. Subrecipient timeliness in document submission:		
a) Applications		
b) Amendments		
c) Fiscal or Financial Reporting		
d) Budgets/Revisions		
e) Close-out		
f) A-133 audits and corrective action (if applicable)		
	Risk Factor	Your Score
On time submission of all documents	1	
Rarely late or sometimes late on some documents	3	
Consistently late on some or all documents	5	
Comments:		
6. Subrecipient timely response to program/fiscal questions:		
	Risk Factor	Your Score
Always timely in response	1	
Sometimes late in response	3	
Consistently late in response	5	
Comments:		
7. Complexity of the business environment or program funding/matching requirements:		
	Risk Factor	Your Score
Simple program requirements and operations environment	1	
Moderately complex program requirements and operations environment	3	
Complex operations environment and program requirements	5	
Comments:		
8. Effective written procedures and controls for this program:		
	Risk Factor	Your Score
Formal/Written and Distributed to Employees	1	
Informal Policies and Controls	3	
No Policies or Controls	5	
Comments:		

II. Overall Fiscal Assessment

1. Variations between program expenditures and budget:

	Risk Factor	Your Score
No variations	1	
Small variations	3	
Large and frequent variations	5	

Comments:

2. Subrecipient amount of program budget carryover:

	Risk Factor	Your Score
No carryover	1	
Small amount of carryover	3	
Large amount of carryover	5	

Comments:

3. Difficulty meeting matching requirements:

	Risk Factor	Your Score
Always meets matching requirements (No difficulty)	1	
Meets matching requirements most of the time (Some difficulty)	3	
Consistently has difficulty meeting matching requirements	5	

Comments:

III. Legal Assessment

1. Does the subrecipient have or previously had a lawsuit(s) filed against them? (Obtain all necessary documentation if answer is yes)

	Risk Factor	Your Score
No previous or current lawsuits	1	
Has previously had a lawsuit	3	
Has a lawsuit	5	

Comments:

2. Subrecipient staff that have been jailed, convicted of a felony or are currently under criminal investigation:

	Risk Factor	Your Score
No staff jailed, convicted or currently under criminal investigation	1	
Has staff that has been jailed, convicted or is currently under criminal investigation	5	

Comments:

IV. Monitoring/Audit Assessment

1. Past Audit findings from the A-133 Audit or any other Internal Audit:

	Risk Factor	Your Score
No material findings	1	
Some findings, not material	3	
Has material findings	5	

Comments:

2. Have there been any previous audit findings (i.e. other comprehensive audit, Internal Audit)?

	Risk Factor	Your Score
No material findings	1	
Some findings, not material	3	
Has material findings	5	

Comments:

3. Has the subrecipient been debarred or suspended? If so, when?

	Risk Factor	Your Score
Never debarred or suspended	1	
Has been debarred or suspended	5	

Comments:

4. Corrective Action Plans (CAP) and Resolution (Obtain copy)

	Risk Factor	Your Score
No CAPs past or current	1	
Has had CAPs but been resolved on time	3	
Has CAPs and not resolved on time	5	

Comments:

5. On-site monitoring visits:

	Risk Factor	Your Score
Less than one funding cycle has passed since on-site visit	1	
Less than three funding cycles have passed since on-site visit	3	
More than three funding cycles have passed since on-site visit	5	

Comments:

V. Financial Systems Assessment

1. Does the sub-recipient have a financial management system in place to track and record program expenditures? (Examples: QuickBooks, Visual Bookkeeper, Peachtree, or a Customer Proprietary System)

	Risk Factor	Your Score
Yes, has financial management system in place	1	
No financial management system in place	5	

Comments:

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

	Risk Factor	Your Score
Accounting system identifies receipts and expenditures of program funds separately for each award	1	
Accounting system identifies receipts and expenditures of program funds but does not separate for each award	3	
Accounting system does not identify receipts and expenditures of program funds	5	

Comments:

3. Does the sub-recipient have a time and accounting system to track time and expenditures by activity?

	Risk Factor	Your Score
Yes, subrecipient has a time and accounting system to track time and expenditures by activity	1	
Subrecipient has a time and accounting system but does not track time and expenditures by activity	3	
Subrecipient does not have a time and accounting system to track time and expenditures	5	

Comments:		
4. Per Tennessee Code Annotated § 13-26-109 - Uniform Accounting System - Has the Comptroller of the Treasury developed a uniform accounting system, for your use, that conforms to Generally Accepted Accounting Principles (GAAP) approved by the Commissioner of Finance and Administration?		
	Risk Factor	Your Score
Yes	1	
Not sure	3	
No	5	
Comments:		
5. Per Tennessee Code Annotated § 13-26-110 are all board members, policy council member, employee, officer, or any authorized person of a human resource agency who has authority to make expenditures bonded?		
	Risk Factor	Your Score
Yes	1	
Not sure	3	
No	5	
Comments:		

Total Score:
Director Signature
Date Completed: