

# Subrecipient Risk Assessment Tool

[Last Updated: November 30, 2021]

Organization Name	ABC
Type of Organization	Agency
Project Name	ABC

Scores will determine the suggested level of monitoring:

Nonprofit Scoring Criteria

- 22 to -11 quarterly reporting and semi-annual check-in
- 10 to 10 quarterly reporting; quarterly check-in
- 11 to 20 monthly reporting, monthly check-in

Agency Scoring Criteria

- 8 to -5 quarterly reporting and semi-annual check-in
- 4 to 4 quarterly reporting; quarterly check-in
- 5 to 8 monthly reporting, monthly check-in

Questions	Answer	Nonprofit Score	Agency Score	Suggested Documentation
<b>General</b>				
Is the subrecipient name provided in the application both accurate and consistent?	No	Request clarification		
Is the EIN provided both accurate and consistent?	No	Request clarification		
(Nonprofit Organizations only) Did the subrecipient provide a copy of their conflict of interest policy?		N/A		Proposed application question: Does your agency have a conflict of interest policy? If yes, please provide a copy.

How would you assess the level of complexity for the entity?	Very Straightforward	N/A	-2	<b>Examples of considerations:</b> -Number of community based organizations -Number of subgrants and contracts proposed -Number of projects being explored/ applied for -Award amounts being applied for
<b>Allowable Activities</b>				
<b>SAM.gov Requirements</b>				
Is subrecipient is registered in SAM.gov with a confirmed DUNS and confirmed to not be suspended or debarred?				
<b>Recordkeeping Requirements</b>				
Did the subrecipient provide a suitable record retention policy, procedure, and/or system?	Yes	N/A	-1	Proposed application question: Does your organization have a record retention policy, procedure, and or system in place? If yes, please provide a copy.
(Nonprofit Organizations only) How would the prime recipient rate the subrecipient's description regarding how grant fund records will be retained?		N/A		Proposed application question: Where will fund records be retained? Describe.  Ongoing monitoring: Verifying that grant records are being maintained in accordance with the agreed upon process.
<b>Single Audit</b>				
Will the subrecipient receive funds in aggregate over \$750,000 in federal awards? If no, single audit requirements do not apply.				

What percent of overall funding for the last fiscal year does the amount requested represent? (If a multi-year grant, use the amount of the highest year.)	<10%	N/A	-2	
<i>(For Nonprofit Organizations only)</i> Did the nonprofit provide an Independent Audit Report for the most recent fiscal year?		N/A		Proposed application question: Has the organization received an Independent Audit Report for the most recent fiscal year? If yes, please provide a copy.
<i>(For Nonprofit Organizations only)</i> Is the non-profit in good standing with the State of New Hampshire?		N/A		Proposed application question: Is your organization in good standing with the State of New Hampshire?  Ongoing monitoring: Verifying continued standing with the State
<i>(For Nonprofit Organizations only)</i> If a single audit took place, does the prime recipient believe the corrective actions taken were sufficient?		N/A		Proposed application question: Has the organization had a single audit within the past 2 fiscal years? If yes, please document any findings and corrective actions taken.  Ongoing monitoring: If a single audit has been conducted since the time of the application, what were the findings and is corrective action sufficient?
<b>Civil Rights Compliance</b>				
Does the subrecipient currently provide services for immigrant populations or limited English proficient individuals?	Yes	N/A	-1	Proposed application question: Does your organization have a procedure to provide access to written or oral translation services for immigrant populations or limited English proficient individuals to access your organization's services?

Did the subrecipient provide the following documents? • Statement on Language Access • Equity Impact Assessment • Community Engagement Plan				Proposed application question: Please provide the following documentation: Statement on Language Access, Equity Impact Assessment, and Community Engagement Plan, if available.
<b>Allowable Costs/Cost Principles</b>				
<i>(For Nonprofit Organizations only)</i> Did the subrecipient provide standard operating procedures and/or administrative manuals that indicate strong internal controls?		N/A		Proposed application question: does your organization have a system of internal financial controls such as standard operating procedures or administrative manuals? If yes, please provide.
Does the organization plan to use any other funding sources for the initiative?				Proposed application question: Does your organization plan to use any other funding sources for this initiative? If yes, please list the funding sources below.
<i>(For Nonprofit Organizations only)</i> Does the organization have an existing financial management system in place that can track and record program expenditures?		N/A		Proposed application question: Does the organization have a financial management system in place to track and record the program expenditures (e.g., QuickBooks, Visual Bookkeeper, or a Custom Proprietary System)?
<i>(For Nonprofit Organizations only)</i> If the organization has a financial management system in place, does the accounting system have the ability to identify the receipts and expenditures of program funds separately for each award?		N/A		Proposed application question: If the organization has a financial management system in place, does the system identify the receipts and expenditures of program funds separately for each award?
<b>Administrative Costs</b>				
<i>(For Nonprofit Organizations only)</i> Did the organization provide evidence of an approved and current indirect cost rate?		N/A		Proposed application question: Does the organization have an indirect cost rate that is approved and current? If yes, provide documentation of the indirect cost rate/rate card.

<b>Eligibility</b>				
Does the project proposal align with eligible costs for the grant?				Proposed application question: provide a summary of the project and justification for why the project is eligible for funding
<b>Equipment and Real Property Management</b>				
Does the subrecipient provide justification for the use of equipment or real property for purposes of the project?				Proposed application question: Does this project require any equipment or real property as part of implementation? If yes, how does the applicant intend to track that equipment or real property is being used for authorized purposes?  Ongoing monitoring: continued evidence that any equipment and real property required for project implementation are being used for authorized purposes
<b>Period of Performance</b>				
Based on the supplemental documentation, is there confidence in the subrecipient's ability to complete the project in alignment with the period of performance?	Yes	N/A	-1	Proposed application question: project description and justification, project implementation plan, project budget  Ongoing monitoring: using the Project and Expenditure Report, continued confidence in the subrecipient's ability to carry forth the project on budget and on time.
<b>Procurement, Suspension &amp; Debarment</b>				
(For Nonprofit Organizations only ) Upon review of the nonprofit's procurement policy, how would it be rated for quality?		N/A		Proposed application question: Does the organization have a procurement policy? If yes, please provide documentation of this policy.
<b>Reporting</b>				

<p><i>(For Nonprofit Organizations only)</i> Based on the supplied 990, what is the nonprofits:  Current Ratio: _____  Debt to Equity Ratio: _____  Does the prime recipient have concerns about the current ratio or debt to equity ratio of the subrecipient organization?</p>		N/A		Proposed application question: Please attach your most recent 990.
<p><i>(For Nonprofit Organizations only)</i> Does the nonprofit's balance sheet/statement of financial position present any concerns?</p>		N/A		Proposed application question: Please attach a balance sheet/statement of financial position
<p><i>(For Nonprofit Organizations only)</i> Does the nonprofit's Income Statement/ Statement of Operations present any concerns?</p>		N/A		Proposed application question: Please attach an income statement/statement of operations
<p><i>(For Nonprofit Organizations only)</i> If the nonprofit is experienced in operating or managing state and/or federal funds (has done so within the past five years), is the description provided by the nonprofit sufficient?</p>		N/A		Proposed application question: Does the organization have experience in operating or managing state and/or federal funds (has done so in the last five years)? If yes, describe your previous experience
<p><i>(For Nonprofit Organizations only)</i> If the nonprofit has or previously had a lawsuit(s) filed against them within the last 3 years, has the nonprofit provided sufficient details about the lawsuit to justify why this does not implicate receipt of funds? If no lawsuits have been filed, select Yes.</p>		N/A		Proposed application question: Does your organization currently have or previously had a lawsuit filed against them in the last three years? If yes, please list all pending and/or previous lawsuits with information regarding who filed the lawsuit, the reason for filing, and the final judgement rendered.

(For Nonprofit Organizations only) Does the nonprofit have any staff that have been jailed, convicted of a felony, or are currently under criminal investigation?		N/A		Proposed application question: Have any officers or key employees of the organization that will be working on the project been jailed or convicted of a felony within the last 3 years or currently under criminal investigation?
(For Nonprofit Organizations only) Did the nonprofit provide a sufficient explanation on why they have not been audited in more than two years? If the organization has been audited in the last two years, select Yes.		N/A		Proposed application question: Has it been more than two years since the nonprofit received any type of financial audit? If yes, please explain why the organization has not been audited in more than two years.
Did the subrecipient identify financial staff for the project, including accurate information, names, and time dedicated to the project?	Yes	N/A	-1	Proposed application question: Are there financial staff that will support the project, such as a CFO, Controller, Treasurer, Accountant, etc. If yes, provide their names, titles, percent of time that they will be dedicated to the project, and resumes as available.
Did the subrecipient provide a copy of their organizational chart and upon review, is the prime recipient free of concern?				Proposed application question: Please attach a copy of your organizational chart.
<b>Overall Risk</b>				
What is the level of risk for the subrecipient? Based on this, does this subrecipient require additional review?	<b>Final Score</b>	<b>0</b>	<b>-8</b>	
	<b>Suggested Level of Monitoring</b>	Not Applicable	-8 to -5 quarterly reporting and semi-annual check-in	









Initial or Ongoing Monitoring
Initial
Initial
Initial

Initial
Initial
Initial
Initial and ongoing monitoring
Initial

Initial
Initial
Initial and ongoing monitoring
Initial and ongoing monitoring
Initial



Initial

Initial and ongoing monitoring

Initial and ongoing monitoring

Initial

Initial

Initial
Initial
Initial
Initial























