

Georgia Department of Human Services

# Pre-Award Risk Assessment Form

SoN:

|  |  |  |  |
| --- | --- | --- | --- |
| Grantee Name |  | | |
| Grant Award Number(s) or CFDA Number |  | | |
| Program Name |  | | |
| Risk Assessment completed by |  | Date completed |  |
| Grant Period |  | Grant Amount |  |
| Total Score |  | | |
| Risk Assessment |  | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Amount | | Small <$25,000 | Medium $25,000-$250,000 | | Large >$250,000 | |
| Amount of the award | |  |  | |  | |
|  | | | | | | | |
| 2 | Accounting System | | Automated | Manual | | Combination | |
| Type of accounting system used by the entity | |  |  | |  | |
|  | | | | | | | |
| 3 | Program Complexity | | Not Complex | Slightly Complex | Moderately Complex | Highly Complex | |
| Rate the complexity of the program | |  |  |  |  | |
| Programs with complex compliance requirements have a higher risk of non-compliance. In your determination of complexity consider whether the programs has complex grant requirements (If you choose one item, select slightly complex; if you choose two items, select moderately complex; if you choose three or more items, select highly complex). The following are some examples of reasons a program would be considered more complex:  Complex programmatic requirements and/or must adhere to regulations Various types of program reports are required Matching funds or Maintenance Efforts are required The entity further subcontracts out the program | | | | | | |
| 4 | Entity Risk | | | | | | Yes/No |
|  | a | Is the entity receiving an award for the first time? | | | | |  |
| b | Did the entity adhere to all terms and conditions of prior grant awards? | | | | |  |
| c | Does the entity have adequate and qualified staff to comply with the terms of the award? | | | | |  |
| d | Does the entity have prior experience with similar programs? | | | | |  |
| e | Does the entity maintain policies that include procedures for assuring compliance with the terms of the award? | | | | |  |
| f | Does the entity have an accounting system that will allow them to completely and accurately track the receipt and disbursements of funds related to the award? | | | | |  |
| g | Does the federal program require staff to track their time associated with the award? | | | | |  |
| h | If yes, does the entity have a system in place that will account for 100% of each employee’s time? (Leave blank if 4g is no.) | | | | |  |
| i | Did the entity’s key staff members attend required trainings and meetings during prior grant awards? | | | | |  |
| j | Did the entity’s key staff members respond to State requests timely during prior grant awards? | | | | |  |
| k | Did the entity have one or more audit findings in their last single audit regarding program non-compliance? | | | | |  |
| l | Did the entity have one or more findings in their last single audit regarding significant internal control deficiency? | | | | |  |
| m | Was the entity audited by the federal government in the prior year(s)? | | | | |  |
| n | If yes, did the audit result in one or more audit finding? (Leave blank if 4m is no.) | | | | |  |
| o | Other issues that may indicate high risk of non-compliance. Explain  Assign 5 points for each issue from below that applies. |  | | | |  |
|  | Other issues: 1) Having new or substantially changed systems or software packages, i.e. accounting, payroll, technology, administration: 2) Turnover in Personnel; 3) External risks including economic conditions, political conditions, regulatory changes & unreliable information; 4) Loss of license or accreditation to operate program; 5) New Activities, Products, or Services; 6) Organizational Restructuring; 7) Where indirect costs included, does the organization have adequate systems to segregate indirect from direct costs. | | | | | |
| 5 | Reporting & Budget Rank the entity based on your knowledge of the following | | | | | | Yes/No |
|  | a | Were performance reports submitted timely for prior grant awards? (ie. within specific timeframes) | | | | |  |
|  | b | Was reasonable progress made towards performance goals for prior grant awards? | | | | |  |
|  | c | Were financial reports submitted timely for prior grant awards? | | | | |  |
|  | d | Were financial reports accurate for prior grant awards? | | | | |  |
|  | e | Did the entity stay on budget in prior years? | | | | |  |
| Low = 85 Moderate = 86-170 High = 170 and higher | | | | | TOTAL RISK POINTS | |  |



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| Common Attributes of Grantees with Low, Moderate and High Risk: | |
| Low Risk High Risk | |
| Most of the following attributes should be present to be considered low risk Entity has complied with the terms and conditions of prior grant awards No known financial management problems or instability  High quality program performance  No, or very insignificant, audit or other monitoring findings Timely and accurate financial and performance reports Program likely does not have complex compliance requirements  Entity has received some form of monitoring (eg. single audit, on-site review, etc.) | One or more of following attributes may be present to be considered high risk History of unsatisfactory performance or failure to adhere to prior grant terms and conditions  Financial management problems and/or instability; inadequate financial management system  Program has highly complex compliance requirements Significant findings or questioned costs from prior audit Untimely, inadequate, inaccurate reports Recurring/unresolved issues  Lack of contact with entity or any prior monitoring Large award amount |
| Moderate Risk Agencies that fall between low and high risk are considered moderate risk. | |

Additional notes or considerations specific to the Grantee:

Reviewed by:

Date:

Title:

## Program Manager Date

Director Date