**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL**

**SUBRECIPIENT RISK ASSESSMENT**

**FY2021**

**Date:**

**Subrecipient Name:**

**Address:**

**Address:**

1. Please indicate your financial fiscal year: Start Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ End Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Did your organization expend more than $750,000 in federal grant awards during your last fiscal year?

 Yes\_\_\_\_\_ No\_\_\_\_\_\_

(a) If yes, has your 2 CFR 200 single audit been completed? Yes\_\_\_\_\_ No\_\_\_\_\_\_

(b) If no, please provide the reason why your 2 CFR 200 single audit has not been completed and/or a target date for completion. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Were there any findings as a result of your most recently completed audit of federal funds?

Yes\_\_\_\_\_ No \_\_\_\_\_

(a) If yes, please attach a copy of the finding(s) or supply the published and a copy of your formal response/corrective action plan to all audit findings.

1. Has your organization ever been deemed high risk by another passthrough entity?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. What type of financial management system does your organization use? (i.e. Spreadsheet, accounting software package, accounting system, etc.) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(a) If you use an accounting package or system, please provide the name of the software. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Does your organization segregate duties between authorization, recording, and custody functions related to procurement, cash management, and payment processes?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Do you have controls in place to prevent duplicate payments to vendors?

Yes\_\_\_\_\_ No \_\_\_\_\_

Briefly describe or list controls: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Does your organization have a time and attendance system supporting payroll?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. Does your organization allocate costs across multiple grant programs?

Yes\_\_\_\_\_ No \_\_\_\_\_

(a) If yes, please describe the methodology used to allocate costs. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Does your accounting and financial management system follow Generally Accepted Accounting Principles?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization charge indirect cost to federal grants? Yes\_\_\_\_\_ No\_\_\_\_\_

(a) If yes, please describe how it is allocated (base vs pool, deminimis-MTDC).

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1. Does your organization currently have a federally approved negotiated indirect cost allocation plan?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. If No, have you ever had one? Yes\_\_\_\_\_ / When? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ No\_\_\_\_\_
2. Does your financial management system allow you to segregate indirect vs. direct costs, and define and manage existing or planned indirect cost rates?

Yes\_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_

1. Does your financial management system account for and segregate grant funds?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization have a policy addressing who is authorized to request payment from the grantor (passthrough entity), what procedures are used to ensure that requests are accurate, and when drawdown of funds will occur?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your financial management system provide for effective control over and accountability for all funds, property, and other assets?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization have an active Federal System and Award Management (SAM) Registration?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Is your organization:

Individual\_\_\_\_\_ Government \_\_\_\_\_\_ For profit \_\_\_\_\_\_ Not for Profit \_\_\_\_\_\_

1. In addition to being a subrecipient of federal grant funds, is your organization also a primary recipient of federal grant funds?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. Are your board members or trustees paid from federal grant funds?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. Do employees who work on federal grant programs have specific references in their current position descriptions regarding their grant responsibilities?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization charge fees for services concurrent with the award?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. Does your organization use loans to meet cash needs associated with the subaward?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Is your organization new to operating or managing state or federal funds?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. How many employees does your organization employ? \_\_\_\_\_\_\_\_\_\_\_\_

What is your organization’s employee turnover rate percentage for the past twelve months? \_\_\_\_\_\_\_\_\_\_\_\_%

*To calculate turnover: Add the number of employees at the beginning of the period to the number at the end of the period. Divide by two to find the average number of employees; divide the number of employees separated during the period by the average number of employees = employee turnover rate.*

1. Has your organization experienced turnover in management personnel during the last twelve months?

Yes\_\_\_\_\_ No\_\_\_\_\_

1. If yes, what management positions have experienced turnover? (i.e. CFO, Budgets Manager, etc.)

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1. During the last twelve months, has your organization converted to a new financial system, or made substantial changes to an existing system? Yes \_\_\_\_\_\_ No \_\_\_\_\_\_

(a) If yes, please explain. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Are policies, procedures, and processes regularly reviewed, updated and created to ensure that the organization effectively carries out its programs and activities, including updates that may be needed for grant funds?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does management periodically review all reports, deliverables, expenditures, and other requirements related to grant programs to ensure that guidelines and requirements are being met?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Do key personnel assigned to this grant have experience in managing grants and an understanding of the relevant regulations?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization maintain a written code of conduct governing the performance of your employees, specifically those employees engaged in the award and administration of contracts?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does the code of conduct encompass conflicts of interest?

Yes\_\_\_\_\_ No \_\_\_\_\_

 (a) If no, what document addresses conflicts of interest? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Does your organization have a personnel system which has the capability to create monthly reports of the activities and time of each employee whose compensation is charged to each project that the employee works on including all grant programs?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Is training and supervisory oversight provided to all employees to ensure that the organization effectively carries out its programs and activities, including employees working on grant programs?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Have any key personnel listed in the application/subaward agreement ever been debarred or suspended from participation in Federal Assistance programs?

Yes\_\_\_\_\_ No \_\_\_\_\_

 (a) If yes, please attach a list indicating who, when and for what reasons.

1. Does your organization have procedures in place to address breaches of ethics policy and/or instances of fraud or other criminal activity?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. If yes, do these procedures include required procedures and/or remedial actions to prevent future violations?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. If yes, do these procedures include a means to notify the appropriate agency in cases of confirmed fraud related to grant funds?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Are there formal policies and procedures in place for employees to confidentially report suspected violations of policies and or suspected instances of fraud or other criminal activity, including specifically those related to grant programs (e.g. a Whistleblower Policy)?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization manage or support a website or publicly accessible social media account such as but not limited to Facebook, Twitter, Google+, LinkedIn, Tumblr? Yes\_\_\_\_\_ No\_\_\_\_\_

(a) If yes, please provide the appropriate URL or other access/navigation information.

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1. Has your organization operated under another name in the past 10 years? This would include name changes and registered d.b.a. names.

Yes\_\_\_\_\_ No \_\_\_\_\_

 If yes, please provide a list of all other names: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. Has your organization done business with a vendor who has ever been disbarred or suspended?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization maintain written procurement policies and procedures which provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of 2 CFR Part 200?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization have written procurement procedures to ensure transactions (as defined in the suspension and debarment common rule (2 CFR Part 180)) are not made with a debarred or suspended party?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Has your organization ever been disbarred or suspended?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your property management system maintain formal inventory records of all equipment acquired with federal funds?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your organization conduct a physical inventory and reconciliation of property at least every two years?

Yes\_\_\_\_\_ No \_\_\_\_\_

1. Does your property management system account for adequate maintenance, disposition or encumbrance of the property according to federal requirements?

Yes\_\_\_\_\_ No \_\_\_\_\_

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Signature Date

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Printed Name

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Title

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Email Address Telephone Number

Contact Person’s Name for Future Requests if different from above: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please return completed document to the attention of:

Federal Grants Compliance Division - Bureau of Financial Management

South Carolina Department of Health and Environmental Control

2600 Bull Street

Columbia, South Carolina 29201-1708