**Attachment 1**

**SUBRECIPIENT RISK ASSESSMENT AND SINGLE AUDIT VERIFICATION SURVEY**

**FY2025**

**Subrecipient Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Subrecipient Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Person Completing Form:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date Completed:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. What is your Fiscal Year end date? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Does your organization have an active Federal Unique Entity Identifier (UEI) Number?

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

1. If yes, what is your UEI number? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Did your organization expend more than $750,000.00 in federal grant awards during your last fiscal year?

\_\_\_\_\_ Yes – We are a **non-profit entity** that spent $750,000.00 or more in federal awards.

\_\_\_\_\_ Yes – We are a **government entity** that spent $750,000.00 or more in federal awards.

\_\_\_\_\_ No – We are a **non-profit entity** that has not spent $750,000.00 or more in federal awards.

\_\_\_\_\_ No – We are a **government entity** that has not spent $750,000.00 or more in federal awards.

\_\_\_\_\_ No – We are a **for-profit** entity.

If you answered yes to this question, you are subject to the 2 CFR 200.501 “Audit Requirements”:

*Federal regulations (2 CFR 200.501 “Audit Requirements”) require that all sub-recipients except “for-profit” entities that expend $750,000.00 or more in Federal awards from all sources during their fiscal year shall have a single or program specific audit conducted for that fiscal year.*

Please submit a copy of your audit report including any stated findings, auditors’ comments, and your corrective action plan. The audit must be completed, and the reporting submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. Audits that have already been completed should be sent immediately.

1. Were there any findings resulting from your most recently completed audit of federal funds?

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

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?

\_\_\_\_Spreadsheet (i.e., Excel)

\_\_\_\_Accounting software package (i.e., QuickBooks) Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_Comprehensive Accounting system, etc. (i.e., SAP) Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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

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

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 segregate duties between authorization, recording, and custody functions related to procurement, cash management, and payment processes?

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 you have controls in place to prevent duplicate payments to vendors?

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

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

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

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

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

1. Does your organization charge indirect cost to federal grants?

Yes \_\_\_\_\_ - Federally approved IDC rate letter on file / Date of Approval \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Yes \_\_\_\_\_ - De minimis: MTDC (10%)

No \_\_\_\_\_ - No indirect cost charged

1. Does your organization have a personnel system that 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. If yes, what type of system do you have? (i.e., random moment time study) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Do employees who work on federal grant programs have specific references in their current position descriptions regarding their grant responsibilities?

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. Has your organization experienced turnover key personnel who oversee or handle your grant funds during the last twelve months?

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

1. If yes, what positions have experienced turnover? (i.e., CFO, Budgets Manager, grant manager, grant AP staff, 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 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 your entity have a written Conflicts of Interest Policy?

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. 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. In cases for breaches of ethics policy and/or instances of fraud, does your organization have procedures in place to address procedures and/or remedial actions to prevent future violations?

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

1. Does your organization have procedures in place to address a means to notify the appropriate agency in cases of confirmed fraud related to grant funds?

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.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 ever been disbarred or suspended?

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

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

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. 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. Do you have a property management system used to 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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Submit this form with the RWB RFGA Application as part of the Eligibility Determination Section.