

ATTACHMENT III

PRE-AWARD RISK ASSESSMENT

SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL SUBRECIPIENT RISK ASSESSMENT and SINGLE AUDIT VERIFICATION SURVEY FY2023

DATE:

SUBRECIPIENT NAME:

ADDRESS:

1. What is your Fiscal Year end date? _____
2. Does your organization have an active Federal Unique Entity Identifier (UEI) Number?
Yes_____ No _____
(a) If yes, what is your UEI number? _____
3. Did your organization expend more than \$750,000 in federal grant awards during your last fiscal year?
_____ Yes – We are a **non-profit entity** that spent \$750,000 or more in federal awards.
_____ Yes – We are a **government entity** that spent \$750,000 or more in federal awards.
_____ No – We are a **non-profit entity** that has not spent \$750,000 or more in federal awards.
_____ No – We are a **government entity** that has not spent \$750,000 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 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.

4. Were there any findings resulting from your most recently completed audit of federal funds?
Yes_____ No _____ N/A _____
5. Has your organization ever been deemed high risk by another passthrough entity?
Yes_____ No _____
6. 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: _____
7. Is your organization new to operating or managing state or federal funds?

Yes_____ No_____

8. In addition to being a Subrecipient of federal grant funds, is your organization also a primary recipient of federal grant funds?
Yes_____ No_____
9. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant?
Yes_____ No _____
10. Does your financial management system provide for effective control over and accountability for all funds, property, and other assets?
Yes_____ No _____
11. Does your organization segregate duties between authorization, recording, and custody functions related to procurement, cash management, and payment processes?
Yes_____ No _____
12. 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 _____
13. Do you have controls in place to prevent duplicate payments to vendors?
Yes_____ No _____
14. Does your organization allocate costs across multiple grant programs?
Yes_____ No _____
15. Are your board members or trustees paid from federal grant funds?
Yes_____ No_____
16. 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
17. 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 _____
(a) If yes, what type of system do you have? (i.e., random moment time study)

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18. Do employees who work on federal grant programs have specific references in their current position descriptions regarding their grant responsibilities?
Yes_____ No _____
19. Do key personnel assigned to this grant have experience in managing grants and an understanding of the relevant regulations?

Yes _____ No _____

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

Yes _____ No _____

(a) If yes, what positions have experienced turnover? (i.e., CFO, Budgets Manager, grant manager, grant AP staff. etc.)

21. 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.

22. 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 _____

23. 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 Federal Subawards?

Yes _____ No _____

24. Does your entity have a written Conflicts of Interest Policy?

Yes _____ No _____

25. 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 _____

26. 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.

27. 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 _____

28. 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 _____

29. 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 _____

30. 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.

31. 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:

32. Has your organization ever been disbarred or suspended?

Yes _____ No _____

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

Yes _____ No _____

34. 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 _____

35. 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 _____

36. Do you have a property management system used to maintain formal inventory records of all equipment acquired with federal funds?

Yes _____ No _____

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

Yes _____ No _____

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

Yes _____ No _____

Signature

Date

Printed Name

Title

Email Address

Telephone Number

Contact Person's Name for Future Requests if different from above: _____

Please return completed document to the address below or email to GrantsMgt@dhec.sc.gov

SC Department of Health and Environmental Control

Bureau of Financial Management

ATTN: Grant Compliance Division

2600 Bull Street

Columbia, SC 29201