

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL  
SUBRECIPIENT RISK ASSESSMENT SURVEY**

<Organization Name>  
<Address>  
<City> <State> <ZipCode>

**PURPOSE**

The purpose of this survey is to provide information that will contribute to the overall risk assessment of your organization as a subrecipient of federal funds from the SC Department of Health and Environmental Control.

**INSTRUCTIONS**

Please have someone knowledgeable with the financial operations of your organization, complete, sign and return this document. (Please see last page.)

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**AUDIT INFORMATION**

1. Does your organization prepare annual financial statements? Yes\_\_\_\_\_ No\_\_\_\_\_
  2. Have audits been performed on your financial statements for the past two years? Yes\_\_\_\_\_ No\_\_\_\_\_
- If no, please provide the reason why.
3. Did your organization expend more than \$750,000 in federal grant awards last fiscal year?  
Yes\_\_\_\_\_ No\_\_\_\_\_
- (a) If yes, has the 2 CFR 200 single audit been completed? Yes\_\_\_\_\_ No\_\_\_\_\_
  - (b) If your 2 CFR 200 single audit has not been completed, please provide the reason.
4. Are your organization's grant fund operations regularly assessed by an internal auditor or Inspector General? Yes\_\_\_\_\_ No\_\_\_\_\_
  5. If there were audit findings as result of the most recently completed audit of federal funds, please attach a copy of the finding and a copy of your formal response/corrective action plan to all audit findings.
  6. Has your organization ever been deemed high risk by another passthrough entity? Yes\_\_\_\_\_ No\_\_\_\_\_

**FINANCIAL MANAGEMENT**

1. What type of financial management system does your organization use?
2. What is your basis for accounting: Cash\_\_\_\_\_Modified accrual\_\_\_\_\_Full accrual\_\_\_\_\_

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3. Does your organization segregate duties between authorization, recording and custody functions related to procurement, cash management, payment processes? Yes\_\_\_\_\_ No\_\_\_\_\_
4. What type of controls do you have in place to prevent duplicate payments to vendors?  
Controls:
5. Does your organization have a time and attendance system supporting payroll? Yes\_\_\_\_\_ No\_\_\_\_\_
6. Does your organization allocate costs across multiple grant programs? Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, please describe the methodology used to allocate costs.
7. Does your accounting and financial management system follow Generally Accepted Accounting Principles? Yes\_\_\_\_\_ No\_\_\_\_\_
8. Does your organization have internal controls in place to ensure all financial and reporting requirements are met? Yes\_\_\_\_\_ No\_\_\_\_\_
9. Does your financial management system allow you to segregate indirect costs, and define and manage existing or planned indirect cost rates? Yes\_\_\_\_\_ No\_\_\_\_\_
10. Does your financial management system account for and segregate grant funds? Yes\_\_\_\_\_ No\_\_\_\_\_
11. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant? Yes\_\_\_\_\_ No\_\_\_\_\_
12. 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\_\_\_\_\_
13. Does your financial management system support procedures for determining the reasonableness of costs allocated in accordance with 2 CFR 200 Subpart E-Cost Principles? Yes\_\_\_\_\_ No\_\_\_\_\_
14. Does your financial management system provide for effective control over and accountability for all funds, property and other assets? Yes\_\_\_\_\_ No\_\_\_\_\_
15. Does your financial system allow commingling of funds? Yes\_\_\_\_\_ No\_\_\_\_\_
16. Does your organization have a formalized internal control and compliance program?  
Yes\_\_\_\_\_ No\_\_\_\_\_

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17. Does your organization have a risk assessment methodology for assessing, managing and monitoring organizational, operational and financial risks, especially those associated with regulatory compliance?

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

**OPERATIONS AND GENERAL MANAGEMENT**

1. Is your organization: Individual\_\_\_\_\_ Governmental entity\_\_\_\_\_ For profit\_\_\_\_\_ Not for profit\_\_\_\_\_ Other\_\_\_\_\_

2. Is your organization also a primary recipient of federal grant funds? Yes\_\_\_\_\_ No\_\_\_\_\_

3. Are your board members or trustees paid from grant funds? Yes\_\_\_\_\_ No\_\_\_\_\_

4. Does your organization administer multiple federal grants simultaneously? Yes\_\_\_\_\_ No\_\_\_\_\_

5. What proportion of your organization's total resources do subaward(s) encompass? \_\_\_\_\_%

6. Do all employees have position descriptions? Yes\_\_\_\_\_ No\_\_\_\_\_

7. Does your organization charge fees for services concurrent with the award? Yes\_\_\_\_\_ No\_\_\_\_\_

8. Do employees who work on federal grant programs have specific references in their position descriptions regarding their grant responsibilities? Yes\_\_\_\_\_ No\_\_\_\_\_

9. Does your organization use loans to meet cash needs not associated with the subaward?

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

10. Does your organization provide grant services at more than one location? Yes\_\_\_\_\_ No\_\_\_\_\_

11. Is your organization new to operating or managing state or federal funds? Yes\_\_\_\_\_ No\_\_\_\_\_

12. Is the current subaward program new for your organization? Yes\_\_\_\_\_ No\_\_\_\_\_

13. What is your organizations employee turnover rate? \_\_\_\_\_

14. Are the staff assigned to federal grant programs experienced with managing federal funds?

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

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

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

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

16. 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\_\_\_\_\_

17. 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\_\_\_\_\_

18. Do key personnel assigned to this grant have experience in managing grants and an understanding of the relevant regulations? Yes\_\_\_\_\_ No\_\_\_\_\_

19. Does your organization maintain a written code of conduct governing the performance of your employees, and specifically those employees engaged in the award and administration of contracts?  
Yes\_\_\_\_\_ No\_\_\_\_\_

20. Does the code of conduct encompass conflicts of interest? If no, what document addresses conflicts of interest? Yes\_\_\_\_\_ No\_\_\_\_\_

21. 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\_\_\_\_\_

22. 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\_\_\_\_\_

23. Have any key personnel listed in the application/subaward agreement ever been debarred or suspended from participation in Federal Assistance programs? Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, please attach a list indicating who, when and for what reasons.

24. Does your organization have procedures in place to address breaches of ethics policy and/or instances of fraud or other criminal activity? Yes\_\_\_\_\_ No\_\_\_\_\_

(a) If yes, do these procedures include required procedures and/or remedial actions to prevent future violations? Yes\_\_\_\_\_ No\_\_\_\_\_

(b) If yes, does this process include a means to notify the appropriate agency in cases of confirmed fraud related to grant funds? Yes\_\_\_\_\_ No\_\_\_\_\_

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25. 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\_\_\_\_\_

26. Do information systems policies and procedures exist for the safeguarding of data, including personally identifiable information (PII), authorization and addition of system users, termination of user rights, information back-up and recovery, and retention and destruction of data? Yes\_\_\_\_\_ No\_\_\_\_\_

27. 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\_\_\_\_\_ If yes, please provide the appropriate URL or other access/navigation information.

**PROCUREMENT AND PROPERTY MANAGEMENT**

1. Has your organization done business with a vendor who has ever been disbarred or suspended? Yes\_\_\_\_\_ No\_\_\_\_\_

2. Does your organization maintain written procurement 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\_\_\_\_\_

3. 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\_\_\_\_\_

4. Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action? Yes\_\_\_\_\_ No\_\_\_\_\_

5. Has your organization ever been disbarred or suspended? Yes\_\_\_\_\_ No\_\_\_\_\_

6. Does your property management system maintain formal inventory records of all equipment acquired with federal funds. Yes\_\_\_\_\_ No\_\_\_\_\_

7. Does your organization conduct a physical inventory and reconciliation of property at least every two years? Yes\_\_\_\_\_ No\_\_\_\_\_

8. Does your property management process include controls to safeguard against loss, damage, or theft of the property? Yes\_\_\_\_\_ No\_\_\_\_\_

9. 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

\_\_\_\_\_  
Title

Please return completed document to the attention of:

Katie Tillman, Grant Compliance - Bureau of Financial Management  
South Carolina Department of Health and Environmental Control  
2600 Bull Street Columbia, South Carolina 29201-1708