

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

<Organization Name>
<Address>
<City> <State> <Zip Code>

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.)

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_____

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

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?

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

Yes_____ No_____

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?

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

Yes_____ No_____

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

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_____

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

(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_____

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_____

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

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_____

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