

Division of Marine Fisheries (DMF)

Subrecipient Risk Assessment

Section 1 - Purpose		
<p>Federal regulations contained in Title 2 CFR Part 200 §200.331 requires the Federal Aid staff to evaluate each grant subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring.</p> <p>The programmatic and fiscal responsibility of subrecipients must be such that they can properly discharge the public trust that accompanies the authority to expend public funds. Adequate accounting and program management systems should meet the following criteria:</p> <p>(1) Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant.</p> <p>(2) Entries in accounting records should refer to subsidiary records and/or documentation that support the entry and can be readily located.</p> <p>(3) The accounting system should provide accurate and current financial reporting information.</p> <p>(4) The accounting system should be integrated with an adequate system of internal programmatic controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.</p> <p>(5) Certify that subrecipient and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a state or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency.</p>		
Section 2 - Accounting System		
Which of the following best describes the accounting system:		
Manual <input type="checkbox"/>	Automated <input type="checkbox"/>	Combination <input type="checkbox"/>
Does the accounting system identify the receipt and expenditure of program funds separately for each grant/contract?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does the accounting system provide for the recording of expenditures for each grant/contract by the budget cost categories shown in the approved budget?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are time distribution records maintained for an employee when his/her effort can be identified to a particular cost objective?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does the accounting/financial system include budgetary controls to preclude incurring obligations more than:	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<ul style="list-style-type: none"> • Total funds available for a grant • Total funds available for a budget cost category (e.g. Personnel, Travel, etc.)? 		
If Federal grant funds are commingled with organization funds, can the Federal funds and related costs be readily identified?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Section 3 – Program Management		
Is the organization new to managing federal grant funds or has the organization had recent staff turnover that significantly reduces its institutional capacity to effectively manage federal funds?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If the answer is yes, please explain on an attached separate sheet.		

<p>If the organization has recently (past 5 years) or currently receives federal grant funding, has the organization been out of compliance with reporting or other requirements?</p> <p>If the answer is yes, please explain on an attached separate sheet.</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Do you have a single audit? If yes, please provide your EIN.</p>		<p>EIN:</p>
<p>Do you have a UEI? If yes, please provide your UEI and its expiration date.</p>		<p>UEI: Expiration:</p>
<p>Section 4 – Certification</p>		
<p>I certify that the above information is complete and correct to the best of my knowledge.</p>		
<p>Authorized Signature</p>	<p>Title</p>	<p>Date</p>
<p>Type Or Print Name of Authorized Signatory:</p>		
<p>Subrecipient Organization Name, Address, and Telephone Number:</p>		
<p>Section 5 – FOR DMF USE ONLY Subrecipients should NOT complete this section</p>		
<p>Does the subrecipient receiving this award have an acceptable track record of managing funds provided by DMF?</p> <p>If the answer is yes, please explain on an attached separate sheet.</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Is the proposed program very complex, is the award above \$1 million, and/or is the proposed grant-funded activity such that additional risk can be presumed?</p> <p>If the answer is yes, please explain on an attached separate sheet.</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>According to http://www.sam.gov/, is the subrecipient organization or any of its principals presently debarred, suspended, or voluntarily excluded from covered transactions by any Federal, State or local department or agency for non-responsible behavior (i.e. fraud, embezzlement, tax evasion, violation of antitrust statutes)?</p> <p>If the answer is yes, please explain on an attached separate sheet.</p>		<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Does the subrecipient have a single audit? If the answer is yes, please explain on an attached separate sheet.</p>		
<p>What is the determination of the risk?</p> <p>If high, please explain on an attached sheet what increased oversight and monitoring is required.</p>		<p>Low <input type="checkbox"/> Medium <input type="checkbox"/> High <input type="checkbox"/></p>