ATTACHMENT E

APPLICATION
PRE-AWARD RISK ASSESSMENT QUESTIONS
(For use with subrecipient/recipients only)

Local Public Health Departments do not need to complete this form since their risk is determined by the Financial Risk Management System (FRMS).

Any questions that remain unanswered including explanations, or the answer does not address the question asked will be assessed the highest risk rating for that question.

Name of organization: _____

Name and title of person completing this form: _____

Amount of funding requested on this application:____

****If you have completed this form in the past twelve months, please submit your completed form with any updated information****

1) Please provide your total operating budget for your entity.____

2) Please provide the total number of grants you receive? (State, Federal, Private) ___

Programmatic Performance

3) Total dollar amount of CDPHE only grants that you receive?___

4) Has your organization administered programs similar to your current grant proposal? _____ If so, please list and explain. _____

5) How many years has your organization been in existence? _____

6) How many total FTE are there in your organization? _____

7) Have you previously met all deliverables of your grants on time and as described in your statement of work? ___ If not, please explain why you would unable to meet the deliverables.___

8) Are you serving as a fiscal agent for another agency that will complete the actual work on the grant? ☐Yes ☐No

9) Are you sub-awarding any portion of this contract to complete your deliverables? ☐Yes ☐No

10) Has your organization had any significant changes in key personnel or accounting systems in the last year? (e.g. Controller, Executive Director, Accounting Manager, Program Manager, etc.)_____

Fiscal System

11) How many total FTE perform accounting functions within your organization? _____

12) When is your organization's fiscal year end? _____

13) Does your organization receive an audit under the Single Audit Act/Uniform Administrative Requirements, 2 CFR 200, subpart F (Government Auditing Standards)☐Yes ☐No
If yes, please provide a copy (electronic preferred) of your most recent audit report.

14) Does your organization receive an annual financial statement audit under Generally Accepted Auditing Standards (GAAS)☐Yes ☐No
If yes, please provide a copy (electronic preferred) of your most recent audit report.

15) Are your accounting records kept in accordance with GAAP? ☐Yes ☐No

16) Does your accounting system allow you to segregate all assets, liabilities, revenue and expenditures by funding source, and the ability to produce a self-balancing report by each fund? ☐Yes ☐No
Please explain how you intend to account for all costs and revenues associated with each funding source _____

17) Are accounting records supported by source documentation? If so, please provide examples of source documentation that is maintained and retained? _____

18) Do you have a cost allocation plan that spreads all common costs, such as phone, rent, utilities, etc. among all funding sources? ☐Yes ☐No
Please explain how you allocate your common costs._____

19) Does your agency have a review process for all expenditures that will provide a certainty that all costs are reasonable, allowable and allocated correctly to each funding source? ☐Yes ☐No
Please explain your current process for reviewing costs._____

20) Does your agency have sufficient internal controls in place to ensure that the accounting records are free from material misstatements? ☐Yes ☐No.
Please describe your organization's overall internal fiscal controls and structure _____

21) This contract will be a cost reimbursement basis. Does your agency have an adequate cash flow that will enable you to manage your finances between the time costs are incurred and reimbursed? ☐Yes ☐No
Please explain how you intend to cover costs prior to requesting the reimbursement._____

22) Does your entity have a time and effort reporting system in place to account for 100% of all employees time with a breakdown of the actual time spent on each funding project? ☐Yes ☐No
Please explain how you intend to document actual hours worked for each employee, by each funding source._____

23) Does your organization have employee fidelity bond/insurance coverage for all its employees that handle cash? ☐Yes ☐No If so, what is the coverage amount? _____

24) Does your organization have an active oversight committee/board and are they provided financial reports and information on a regular basis? ☐Yes ☐No

** Please retain this completed form in your records for any additional funding applications within a twelve month period**

Please Sign and Date Below:

_____ _____

Executive Director (or authorized deligee) Signature — Date

_____ _____

Financial Director Signature — Date