

NCTCOG Subrecipient Risk and Oversight Assessment

Organization Information

Glossary of Terms

2 CFR 200 - Known as the Uniform Guidance, is a listing of the regulations that are followed when federal grants are awarded to subrecipients. It may be used in connection with other regulations as outlined by the funding agency or the pass-through entity.

Subrecipient - A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. (In this case, your organization is the subrecipient.)

Pass-through Entity - A non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. (In this case, NCTCOG is the pass-through entity.)

Subaward - An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Fiscal Year - A year determination as reckoned for taxing or accounting purposes. May be October - September (federal fiscal year) or September - August (State of Texas fiscal year) or January - December (standard calendar year) or other as determined by your organization.

Instructions - Please provide the information requested below and submit any additional requested documentation via the Organization Documentation browser area listed on the last page of this Questionnaire. This information should be provided for the **entity as a whole**, not by a branch or department. (For example: Information is given for the City of Fort Worth, not just the Fort Worth Water Department). *All blanks must be completed.* If there is an **asterisk (*)** at the beginning of a question, all blanks in that question must be completed before moving to the next question. If there is no response to a question, please enter **N/A**. You may be contacted by NCTCOG if questions are skipped. You may open and close this Questionnaire as needed until completed and submitted. You may forward the email that included the link to this Questionnaire to other colleagues that may be better able to answer some of the questions. Once submitted, you may not return to the Questionnaire.

* Organization Address:

Name

Address

City/Town

State/Province

ZIP/Postal Code

Email Address

Phone Number

Fax Number:

Phone Number

Primary Location/Address of Performance:

Address

Address 2

City/Town

State/Province

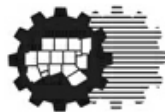
ZIP/Postal Code

List any DBA ("Doing Business As") names for your organization:

What is your organization's fiscal year?

From:

To:



**North Central Texas
Council of Governments**

NCTCOG Subrecipient Risk and Oversight Assessment

System for Award Management (SAM)

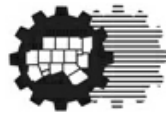
Glossary of Terms

Registration in System for Award Management (SAM) - System for Award Management (SAM) is the official website of the U.S. government to register to do business with the U.S. government, update or renew your organization's registration, check the status of an organization registration, and search for organization registration and exclusion records. *All organizations must have a current registration in SAM.* This is a requirement for all federal funding (2 CFR 200.206(d)). The website is located at <https://www.sam.gov/SAM/>.

* Please provide the following information for your organization's SAM registration:

Date of registration or last update

Unique Entity Identifier:



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

How long has your organization been in business?

0 to 3 years

4 to 9 years

10 years or more

How many people are currently employed by your organization?

1 to 50 employees

51 or more employees

What is your organization's classification?

Public - Governmental Organizations/Universities/Transit Agencies

State Organization

Transit Agency (not considered Public)

For-Profit Organization

Non-Profit Organization

University - Private

Other (please specify):



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Loss Contingencies

Glossary of Terms

Loss contingencies - Defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an entity that will ultimately be resolved when one or more future events occur or fail to occur. (e.g. litigation)

Does your organization have any loss contingencies required to be disclosed on your audited financial statements as a result of:

Yes

No

Internal Revenue Service:

Bankruptcy proceedings:

Civil litigation:

Explanation:



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Has your organization experienced any of the following in the past 18 months? Check all that apply.

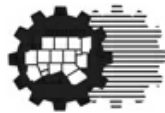
Merger

Acquisition

Divestiture

None of the above

For any checked item, please describe:



North Central Texas
Council of Governments

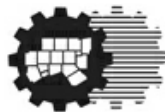
NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Does your organization have any Federal or State grant experience?

Yes

No



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

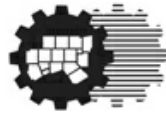
Does your organization have any current Federal or State grants? Check all that apply.

Federal

State

None of the above

Other (please specify):



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Please indicate the number of years of Federal and/or State grant experience for your organization. Check all that apply.

Federal - fewer than 9 years

Federal - 9 years or more

State - fewer than 9 years

State - 9 years or more

Other (please specify):

Please indicate the funding sources of the Federal and State grants your organization has received. Check all that apply.

US Department of Health and Human Services (HHS)

US Department of Labor (DOL)

US Department of Energy (DOE)

Environmental Protection Agency (EPA)

US Department of Housing and Urban Development (HUD)

Federal Highway Administration (FHWA)

Federal Transit Administration (FTA)

Department of Homeland Security (DHS)

Texas Health and Human Services (HHSC)

Texas Workforce Commission (TWC)

Texas Commission on Environmental Quality (TCEQ)

Texas Department of Transportation (TxDOT)

Other (please specify):



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Glossary of Terms

Compliance/Monitoring - Any reporting requirement (including special reporting) as set out in the agreement with the funding entity. Could include either/or both financial (2 CFR 200.328) and programmatic (2 CFR 200.329) reporting on a monthly, quarterly, annually or other reporting timeframe, annual financial reports which could include a Single Audit or CPA reviewed year end financials, site visits or desk reviews and annual completion of Certifications and Assurances as set forth by the federal funding agency.

Does your organization undergo any Federal or State compliance/monitoring-related activities by entities other than NCTCOG?

Yes

No



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Since you indicated your organization does undergo Federal and/or State compliance/monitoring related activities, please indicate the frequency. Check all that apply.

Monthly

Quarterly

Annually

Triennially

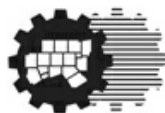
Other (please specify):

Has your organization or anyone employed by the organization and working on the grant(s) had any prior experience working with or on a project funded by NCTCOG?

Yes

No

If yes, with whom did you work at NCTCOG?



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Glossary of Terms

Negotiated Indirect Cost Rate 2 CFR 200.332(a)(4) - Reimbursement rate negotiated between the federal government and a subrecipient organization which reflects the indirect cost (e.g. facilities and administrative costs) and fringe benefits expenses incurred by the organization in the conduct of federal programs. In order to associate these costs to a particular grant, an agency/organization must complete an indirect rate calculation and have it approved by their cognizant (agency that provided the majority of their grant/funding/money) agency to recover some of the costs of these grants.

Does your organization have/use: (Check all that apply)

A negotiated Indirect Cost Rate from a cognizant Federal agency

A negotiated Indirect Cost Rate from another pass-through entity

The de minimis rate

Cost allocation plan - reviewed internally

Cost allocation plan - reviewed externally (by CPA or funding agency)

Cost allocation plan - not reviewed

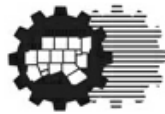
Not applicable - do not have an indirect rate/cost allocation plan or do not intend to charge indirect costs

Direct costs only - do not intend to charge indirect costs

Not sure what is being asked

Other (please specify):

Please attach documents that support your answers using the Organization Documentation Attachment Form located at the end of the questionnaire.



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Glossary of Terms

Single Audit - Single Audit - formerly known as A-133 audit, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of Federal funds, Federal grants, or Federal Awards received for its operations. The objective is to provide assurance to the US federal government as to the management and use of such funds by recipients such as states, cities, universities, and non-profit organizations.

Has your organization had a Single Audit, formerly OMB Circular A-133 audit (2 CFR 200.501 - Audit Requirements)?

Yes - completed and filed timely

No - still pending or in progress

N/A - do not meet the requirements for a Single Audit

If the organization answered "No", please explain:

Please attach electronic copies of the most recent Single Audits, and/or your CPA (or non-CPA) reviewed or prepared financial statements to include a Balance Sheet, an Income Statement and a Cash Flow Statement for the most recently completed three fiscal years using the Organization Documentation Attachment Form located at the end of the questionnaire. Please attach your explanation if financial statements are unavailable.

Has there been a significant change to your organization's structure in the past 18 months? Check all that apply.

Organizational name change

Primary address change

Change in organizational mission

Other structural changes

Other

None of the above

Other (please specify):

Has your organization had a change in senior level management (CFO, COO, ED, or other personnel in similar positions) within the past 18 months?

Yes

No

If yes, identify the position(s) with a brief explanation for the change (i.e., retirement):

Has your organization substantially changed or implemented a new management or software system in areas of personnel, financial, information technology, etc., within the past 18 months?

Yes

No

If yes, explain which system(s) has changed:



NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Glossary of Terms

Control and Accountability - The accounting system of record allows your organization to separate information by funding source and corresponding award details; and ensures that grant-funded activities adhere to federal regulations and are used for their authorized purposes.

Does your financial management system provide records that can identify the source and application of funds for award supported activities including Assistance Listings title and number; Federal Award Identification Number (FAIN) and year; name of original funding agency; and name of pass-through entity? 2 CFR 200.302(b)(1)

Yes

No

If no, please explain how this information is gathered. If it is not currently gathered, please indicate if you can put a system in place to gather this information:

Does your financial management system provide for the control and accountability of grant funds, property and other assets and allow for the comparison of expenditures with budget amounts for each award? 2 CFR 200.302(b)(4)-(5)

Yes

No

If no - please explain how this information is gathered. If it is not currently gathered, please indicate if you can put a system in place to gather this information:

What comprehensive basis of accounting does your organization use for its financial statements?

Accrual Basis

Cash Basis

Modified Cash Basis

Modified Accrual

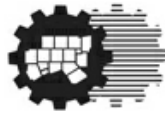
Other (please specify):

Does the organization use an accounting software package?

Yes

No

Please explain:



NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Does your organization reconcile its bank account(s) on a monthly basis as a part of the closing process?

Yes

No

If yes, what is the most recent month the accounts were reconciled?

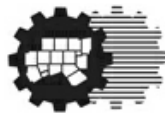
How frequently are accounting entries posted to the General Ledger?

Daily

Weekly

Monthly

Other (please specify):



NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

Does your organization have sufficient operating capital (cash flow) that will allow you to continue to provide services under this award agreement without interruption should there be a significant delay in receiving reimbursement from NCTCOG?

(NCTCOG reimburses paid expenses once all documentation of the expenses are received. Therefore, your organization will be required to pay the monthly expenses and then seek reimbursement. This means the organization must have the operating capital to begin and sustain the program until a reimbursement is received from NCTCOG.)

Yes

No

If no, please explain:

Please indicate whether you have written policies and procedures for each topic listed below.

Yes No

Ethics/Professional Conduct	
Discrimination	
Nepotism	
Conflict of Interest	
Travel	
Cash Management - Cash Receipts	
Allowability of Costs	
Record Retention	
Segregation of Duties	
Cash Disbursements	
Cash Management - Investments	
Payroll Process	
Bank Reconciliation	
Screening for Exclusion (checking the status of a consultant/subrecipient to ensure they are not debarred/excluded from receiving federal funds - SAM.gov)	
Time and Effort Reporting	
Equal Employment Opportunity	

If your organization does not have a policy/procedure in all the areas listed above, please explain which you do not have and what type of controls (financial and otherwise) you have in place to mitigate the risk of not having that policy:



Risk Assessment Questionnaire

Please attach the following documents:

1. Three most current Single Audits or Financial statements for the most recently completed fiscal years (if Single Audit is not required):

- **If you are providing Annual Financials (to include at a minimum a Balance Sheet, an Income Statement and a Cash Flow Statement). If these financial statements were prepared by a CPA, please include the CPA coversheet that lists the name of the CPA preparing the financials, or:**

2. Indirect Cost Rate and Certificate of Indirect Costs or URL, if applicable:

3. Other documents

All Financial documentation provided will remain confidential. If you have any questions, please call the contact person listed on the email that included this link.



North Central Texas
Council of Governments

NCTCOG Subrecipient Risk and Oversight Assessment

Risk Assessment Questionnaire

I certify that this assessment is complete and accurate.

Name:

Title:

Date:

Phone Number:

Please do not press the "DONE"
button until you are ready to submit
your Questionnaire.

For NCTCOG Use Only: 220406