**Subrecipient:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Subrecipient DUNS#:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Sub-award Description:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Sub-award Period:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Review Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Monitor Period:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **Determine if the subrecipient had prior experience with same or similar sub-awards**

1. Has the entity had federal or state grants similar to this award? Yes/No
2. Has the entity had at least 3 year’s experience with federal grants? Yes/No

2. **Determine the results of previous audits**

1. Did the sub-recipient receive a single audit in accordance with 2 CFR Part 200 Subpart F? Yes/No/NA
2. Was the same or similar sub award audited last year? Yes/No/NA
3. Was the audit opinion unqualified? Yes/No/NA (*\*No to this question signifies automatic medium or high risk)*

3. **Determine if the subrecipient has new personnel or new or substantially changed systems**

1. Has the subrecipient’s staff remained unchanged during the previous year? Yes/No
2. Has the subrecipient’s organization remained unchanged during the previous year? Yes/No
3. Is the subrecipients accounting system the same as the previous year? Yes/No

4. **Determine the extent and results of Federal awarding agency monitoring** (e.g. if the sub-recipient also receives federal awards directly from a federal awarding agency)

1. Does the entity receive monitoring from a Federal awarding agency? Yes/No
2. Did the federal agency determine that there were no financial or compliance issues? Yes/No/NA

5. **Determine if the entity has been consistently on time and/or accurate in the submission of the following:**

1. Applications Yes/No
2. Amendments Yes/No/NA
3. Fiscal reporting Yes/No
4. Budgets/revisions Yes/No/NA

**RATING SCALE**

|  |  |  |
| --- | --- | --- |
| 0 – 3 No’s | Subrecipient is considered low risk for monitoring | **LOW** |
| 4 – 7 No’s | Sub recipient is considered medium risk for monitoring | **MED** |
| 8 – 14 No’s | Subrecipient is considered high risk for monitoring | **HIGH** |

**Based on the rating scale in the Risk Assessment Form, subrecipients will be placed in one of the following risk areas:**

**High Risk**

1. Request a review by MDT Internal Audit.
2. Require 100% documentation for reimbursement.
3. Withhold full or partial payments pending single audit results, drug & alcohol reports (Transit), or quarterly reports (NHTSA and Transit).
4. Review the corrective actions and determine if they followed up on the corrective actions.
5. Provide training and technical assistance on program related matter.
6. Consider whether the results of the audits et. Al. necessitate adjustments to the pass through entities own records.
7. Consider taking enforcement action against the non-compliant subrecipient.

**Medium Risk**

1. Schedule a financial review with the subrecipient.
2. Withhold full or partial payments pending single audit results, drug & alcohol reports (Transit), or quarterly reports (NHTSA and Transit).
3. Provide training and technical assistance on program related matter.

**Low Risk**

1. Provide standard monitoring.