



# SUBRECIPIENT RISK ASSESSMENT CHECKLIST

NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES

FISCAL ADMINISTRATION DIVISION

SFN 164 (7-2017)

Provider Name		
Contract Number	CFDA Number	Grant Number
Grant Funds Period of Availability		
New Provider		
<input type="checkbox"/> No <input type="checkbox"/> Yes - Stop, consider high risk, automatically subject to monitoring review(s)		

<b>SFN 1763 Reviews - Previously Received During the Last 5 Years</b>	
<input type="checkbox"/> No - Stop, consider high risk, automatically subject to monitoring review(s) <input type="checkbox"/> Yes	
<input type="checkbox"/> No Errors-Financial <input type="checkbox"/> Errors Found - Financial	
<input type="checkbox"/> Expand Financial Review <input type="checkbox"/> Don't Expand	
<input type="text" value="Indicate Reason for Not Expanding"/>	

<b>Audit Reports Required</b>	
<input type="checkbox"/> Single Audit <input type="checkbox"/> Financial Audit <input type="checkbox"/> Single Audit/Financial Audit Combined (see Single Audit Monitoring List report for details)	
Date of Report	
Findings	
<input type="checkbox"/> No <input type="checkbox"/> Yes	
If Yes, Explain:	
Corrective Action Plan acceptable (see Single Audit Monitoring Status Report for details)	
<input type="checkbox"/> No <input type="checkbox"/> Yes	

<b>Change in Key Personnel</b>		Date Changes Made
<input type="checkbox"/> No <input type="checkbox"/> Yes		
If Yes, Explain:		

<b>Change in Financial Computer System</b>		Date Changes Made
<input type="checkbox"/> No <input type="checkbox"/> Yes		
If Yes, Explain:		

**Overall Risk**

Low  High

Explain:

**Action taken based on risk**

Financial (explain):

Programmatic (explain):

Date

**Six Month Review**

**Financial Review**

**Program Accountant Concerns**

No  Yes

If Yes, Explain:

**Monitoring Checklist Concerns**

No  Yes

If Yes, Explain:

Action Taken

**Contract Closure**

**Financial Review**

**Program Accountant Concerns**

No  Yes

If Yes, Explain:

**Monitoring Checklist Concerns**

No  Yes

If Yes, Explain:

Action Taken