



## ORGANIZATIONAL SUBRECIPIENT RISK ASSESSMENT FORM

Please see instructions for completing the form and note that NACCHO may request copies of actual documents as part of the review process.

Organization Identifying Information	
<b>Legal Name of the Organization:</b> Fort Bend County	<b>Other Organizational Names or Acronyms Used:</b> N/A
<b>Dun &amp; Bradstreet Data Universal Numbering System (DUNS) Number:</b> 081497075	<b>EIN:</b> 74-6001969
<b>Contact Information</b>	
<b>Name of Person Completing the Assessment:</b> Robert E. Sturdivant	<b>Address:</b> 301 Jackson St., Suite 701
<b>Title:</b> County Auditor	<b>City, State, Zip Code:</b> Richmond, TX 77469
<b>Email:</b> sturdrob@fbctx.gov	
<b>Principal Investigator:</b> N/A	<b>Grants Manager:</b> Myounghee Heasty
<b>Email:</b>	<b>Email:</b> Myounghee.heasty@fbctx.gov

### CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE (REQUIRED)

I certify that the statements I have made on this form and all attachments thereto are true, accurate, and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under the applicable law.

#### Name of Authorized Representative

Prefix: \_\_\_\_\_ First Name: Robert Middle Name: (Optional): Ed

Last Name: Sturdivant Suffix: \_\_\_\_\_

Title of Authorizing Official: County Auditor

SIGNATURE: 

Date submitted (mm/dd/yyyy): January 25, 2023

## ORGANIZATIONAL SUBRECIPIENT RISK ASSESSMENT FORM

Self assessment questions	Enter Yes, No, or N/A	Attachments/comments
<b>Financial Management</b>		
1. Are information systems and accounting systems in place and designed to meet all program requirements, including reporting requirements?	Yes	INFOR ERP
2. Does your accounting and financial management system follow Generally Accepted Accounting Principles?	Yes	
3. Does your organization produce annual financial statements?	<b>Yes</b>	<a href="https://transparency.fortbendcountytexas.gov/traditional-finance/">https://transparency.fortbendcountytexas.gov/traditional-finance/</a>
4. Is your accounting system maintained on the accrual or cash basis?		
A – Accrual Basis	Yes	Modified Accrual
B – Cash Basis	No	
5. Does an effective system of internal controls exist to provide reasonable assurance that reports submitted to the grantor agency include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements?	Yes	INFOR ERP
6. Does your financial management system allow you to segregate indirect costs, and define and manage existing or planned indirect cost rates?	Yes	INFOR ERP
7. Does the organization use grant funds to pay indirect costs? If yes, please provide the current approved negotiated indirect cost rate agreement with its Federal cognizant agency. If no, please provide document to support the calculation of requested indirect	No	The County is currently developing a cost allocation plan to submit to our cognizant agency.

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cost rate in your organization's application and attach your organization's functional expense statement.		
8. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant?	Yes	INFOR ERP
9. Does the organization have a policy addressing who is authorized to request payment from the grantor, what procedures are used to ensure that requests are accurate, and when drawdown of funds will occur? If yes, please provide the title of the document.	Yes	Accounting Policies and Procedures
10. Does your financial management system support procedures for determining the reasonableness of costs allocated in accordance with 2 CFR 200 Subpart E-Cost Principles?	Yes	INFOR ERP
11. Does your financial management system provide for effective control over and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for authorized purposes and activities that are allowable in accordance with the applicable cost principles and are only used during the authorized period of availability?	Yes	INFOR ERP
12. Does your organization have a SAM verification policy to intercept and obstruct terrorism?	No	

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13. Does the organization have a formalized internal control and compliance program, and a risk assessment methodology for assessing, managing and monitoring organizational, operational and financial risks, especially those associated with regulatory compliance?	Yes	
<b>Audit Information</b>		
14. Have audits been performed on your financial statements for the past two years? If yes, please provide a copy of the most recent audit report. If no, please provide the reason why in the comments section.	Yes	<a href="https://transparency.fortbendcountytexas.gov/traditional-finance/">https://transparency.fortbendcountytexas.gov/traditional-finance/</a>
15. If the organization has expended more than \$750,000 in federal grant funds within a fiscal year, and an OMB Uniform Guidance audit has not been performed, please provide the reason why in the comments section.	N/A	
16. Are the organization's grant fund operations regularly assessed by an internal auditor or Inspector General?	Yes	
17. Does the organization formally respond to all audit findings in writing and make timely remedial actions/corrections? If there were audit findings as a result of the most recently completed audit of federal funds, please provide the organization's formal response to all audit findings.	Yes	No findings were reported
<b>Operations and General Management</b>		

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18. Has the organization had new awards management personnel or new or substantially changed systems during the fiscal year? If yes, please explain.	No	
19. Are policies, procedures and processes regularly reviewed, updated and created to ensure that the organization effectively carries out its programs and activities, including updates that may be needed for grant funds?	Yes	
20. Does management periodically review all reports, deliverables, expenditures, and other requirements related to grant programs to ensure that guidelines and requirements are being met?	Yes	
21. Do key personnel assigned to this grant have experience in managing grants and an understanding of the relevant regulations?	Yes	
22. Does your organization maintain a written code of conduct governing the performance of your employees, and specifically those employees engaged in the award and administration of contracts?	Yes	
23. Does the code of conduct encompass conflicts of interest? If no, what document addresses conflicts of interest?	Yes	
24. Does your organization maintain some personnel system which has the capability to create monthly reports of the activities and time of each employee whose compensation is charged to each	Yes	

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project that the employee works on including all grant programs?		
25. Is training and supervisory oversight provided to all employees to ensure that the organization effectively carries out its programs and activities, including employees working on grant programs?	Yes	
26. Have any key personnel listed in the application ever been debarred or suspended from participation in Federal Assistance programs? If yes, please attach a list indicating who, when and for what reasons.	No	
27. Does the organization have procedures in place to address breaches of ethics policy and/or instances of fraud or other criminal activity?	Yes	
(a) If yes, do these procedures include required procedures and/or remedial actions to prevent future violations?	Yes	
(b) Does this process include a means to notify the appropriate agency in cases of confirmed fraud related to grant funds?	Yes	
28. Are there formal policies and procedures in place for employees to confidentially report suspected violations of policies and or suspected instances of fraud or other criminal activity, including specifically those related to grant programs (e.g. a Whistleblower Policy)?	Yes	
29. Do information systems policies and procedures exist for the safeguarding of data,	Yes	

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including personally identifiable information (PII), authorization and addition of system users, termination of user rights, information back-up and recovery, and retention and destruction of data?		
<b>Procurement</b>		
30. Does your organization maintain written procurement procedures which provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of 2 CFR Part 200 and that covered transactions (as defined in the suspension and debarment common rule (2 CFR Part 180)) are not made with a debarred or suspended party?	Yes	
31. Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action?	Yes	
<b>Property Management</b>		
32. Does your property management system provide for maintaining formal inventory records of all equipment acquired with federal funds, and for conducting a physical inventory and reconciliation of property at least every two years?	Yes	
33. Does your property management process include controls to safeguard against loss, damage, or theft of the property?	Yes	
34. Does your property management system provide for adequate maintenance, disposition	Yes	

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or encumbrance of the property according to federal requirements?		
<b>Subrecipient Management and Monitoring</b>		
35. Does an effective system of internal controls exist to provide reasonable assurance that only eligible individuals and organizations receive assistance under federal award programs and that subawards are made only to eligible subrecipients?	Yes	
36. Does an effective system of internal controls exist and has your organization established policies and procedures that provide reasonable assurance that:	Yes	
(a) Federal award information and compliance requirements (2 CFR 200.331-332) are identified to subrecipients?	Yes	
(b) The impact of any sub-recipient noncompliance on the pass-through entity is evaluated and action taken?	Yes	
37. Does your organization maintain written policies regarding subrecipient monitoring?	Yes	
38. If yes, how does your organization monitor subrecipients and how frequently are any of the following activities performed? (for each activity used, enter the frequency)		
e-1. Desk reviews	Yes	
e-2. Site visits	Yes	
e-3. Financial report reviews	Yes	



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e-4. Performance report reviews	No	
e-5. Other (please describe)	N/A	
39. Does your organization perform procedures that provide reasonable assurance that subrecipients obtain required audits and take appropriate corrective action on audit findings?	Yes	
40. Does your organization maintain written procedures outlining subrecipient responsibilities that include any clauses required by federal statute or Executive Orders and their implementing regulations, and that contain a provision for compliance with 2CFR Part 200 in the subrecipient agreement?	Yes	
41. Does the organization have a formalized risk assessment process in place specifically for federal grant programs to assess subrecipient eligibility and monitoring of performance? If yes, does the process include the use of standard forms and checklists?	Yes	

Reviewed by: \_\_\_\_\_  
NACCHO Staff

Date Reviewed: \_\_\_\_\_