

Appendix A: Risk Analysis Checklist: Assessment of Internal Financial Standards

Risk Analysis Documentation Checklist CDBG-DR Public Law 114-113 Grants

PART A. SCOPE OF REVIEW	
Grantees must identify the type of recipient (referred to as "Grantees" in this Checklist) receiving Community Development Block Grant –Disaster Recovery (CDBG-DR) Funds:	
State Grantee	No
Unit of Local Government (UGLG) Grantee	Yes
PART B. FINANCIAL CONTROLS	
1. OMB Audit and Financial Statement	
a) Has the Grantee attached its most recent Single Audit produced in response to the Grantee's most recent audit conducted in accordance with 2 CFR part 200, subpart F, and its most recent financial statement prepared in accordance with 2 CFR 200.510, which include a schedule of expenditures and schedule of findings and questioned costs?	Yes
b) Has the Grantee attached its most recent annual financial statement?	Yes
c) Does either the Single Audit or financial statement indicate that the Grantee has material weaknesses, significant deficiencies, or questioned costs?	No

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d) If the answer to question 1.c above is yes, has the Grantee provided documentation showing how the issue(s) have been removed or are being addressed?	N/A
2. P.L. 114-113 Guide for Review of Financial Management	
a) Has the Grantee completed P.L. 114-113 Guide for Review of Financial Management and attached it to this Checklist?	Yes
b) Has the Grantee attached its financial standards?	Yes
<i>Note. The Guide and the attached documents must demonstrate that the financial standards are complete and conform to the requirements of the P.L. 114-113 Guide for Review of Financial Management. The Grantee must identify which sections of its financial standards address each of the questions in the P.L. 114-113 Guide for Review of Financial Management and which personnel or unit are responsible for each P.L. 114-113 Guide for Review of Financial Management item.</i>	
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	No
PART C. Procurement Processes	
<i>Note: State grantees may adopt EITHER procurement standards as identified in 2 CFR 200.318 through 200.326, OR equivalent standards. As such, state grantees can only affirmatively answer questions 1 or 2, below. Units of general local government grantees must complete question 1 below.</i>	
1. Has the Grantee adopted the specific procurement standards at 2 CFR 200.318 through 200.326 (subject to 2 CFR 200.110, as applicable)? If yes:	Yes
a. Has the Grantee attached a copy of its procurement policies and procedures and indicated the sections of its procurement standards that incorporate 2 CFR 200.318 through 200.326?	Yes
b. Do the standards indicate which personnel or unit is responsible for each item?	Yes
2. For State grantees only: In the alternative, are the Grantee's procurement processes and standards equivalent to the effect of the procurement standards at 2 CFR 200.318 through 200.326, meaning that the process/standards operate in a manner providing fair and open competition? If yes:	
a. Has the Grantee attached its procurement policies and procedures and indicated how the sections of its procurement policies and procedures that align the procurement provisions of 2 CFR 200.318 through 200.326?	
b. Do the processes indicate which personnel or unit is responsible for each item?	
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes
PART D. Procedures for Prevention of Duplication of Benefits	
1. Has the Grantee provided uniform prevention of duplication of benefits procedures which identifies its processes for:	
a. Verifying all sources of disaster assistance received by the Grantee or Applicant?	Yes
b. Determining an applicant's unmet need(s) before awarding assistance?	Yes
c. Ensuring beneficiaries agree to repay the assistance if they later receive other disaster assistance for the same purpose?	Yes
d. Using the best available data from FEMA, SBA, insurers and other sources of assistance prior to award?	Yes
2. Do the procedures indicate which personnel or unit is responsible for each task?	Yes
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes
PART E. Procedures to Determine Timely Expenditures	

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1. Has the Grantee attached procedures to determine timely expenditures?	Yes
2. Do the procedures indicate how the Grantee will track expenditures each month?	Yes
3. Do the procedures indicate how the Grantee will monitor expenditures of its recipients?	Yes
4. Do the proceducrees indicate how the Grantee will reprogram funds in a timely manner for activities that are stalled?	Yes
5. Do the procedures indicate how the Grantee will project expenditures to meet the six year expenditure period?	Yes
6. Do the procedures indicate which personnel or unit are responsible for the task?	Yes
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes
PART F. Procedures to Effectively Manage Funds	
1. Has the Grantee attached procedures that indicate how the grantee will verify the accuracy of information provided by applicants?	Yes
2. Do the procedures indicate that the Grantee has a policy for monitoring that contains:	
a. How monitoring was conducted?	Yes
b. Why monitoring is conducted?	Yes
c. Frequency of monitoring?	Yes
d. Which items are monitored?	Yes
3. Do the procedures include a signed statement from the Internal Auditor describing his/her role in detecting fraud, waste, and abuse?	Yes
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes
PART G. Procedures to Maintain a Comprehensive Website	
1. Has the Grantee attached procedures to maintain a comprehensive website regarding all CDBG disaster recovery activities?	Yes
2. Do the procedures indicate that the Grantee will have a separate page dedicated to its CDBG-DR funds that will contain links to all:	
a. Action Plans, including DRGR Action Plan	Yes
b. Action Plan Amendments	Yes
c. Performance Reports (i.e., Quarterly Performance Reports (QPRs))	Yes
d. Citizen participation requirements	Yes
e. Activity/program information for activities described in the Action Plan?	Yes
3. Do the procedures indicate the frequency of website updates?	Yes
4. Do the procedures indicate which personnel or unit are responsible for the task?	Yes
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes
PART H. Procedures to Ensure Timely Information on Application Status	
1. Has the Grantee attached procedures describing how it will inform applicants of their status in the recovery application process?	Yes
2. Do the procedures indicate the Grantee has methods for communicating the status of applications via the following:	
a. Website?	Yes
b. Phone?	Yes
c. Case Manager?	Yes
d. Letter to the Applicant?	Yes
3. Does the Grantee have procedures to ensure the accessibility and privacy of individual applicant information?	Yes
Do the procedures indicate which personnel are responsible for the task?	Yes
Did the Grantee answer "yes" to all Requirements? If No, describe basis for conclusion:	Yes

Required Certifications

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Conclusion

Demonstration that it has in place proficient controls, procedures, and management capacity. This includes financial controls, procurement processes and adequate procedures to prevent any duplication of benefits as defined by section 312 of the Stafford Act, to ensure timely expenditure of funds, to maintain comprehensive websites regarding all disaster recovery activities assisted with these funds, and to detect and prevent waste, fraud, and abuse of funds.

Demonstration that it can effectively manage funds, ensure timely expenditure of funds, maintain a comprehensive website regarding all disaster recovery activities assted, and ensure timely communication of application status to applicants for disaster recovery assistance.

Demonstration of adequate capacity to manage the funds and address any capacity needs?

PART I. Grantee's Certification

Does the Grantee certify to the accuracy and validity of the responses provided to HUD?

Yes

Signature of Official Responsible for CDBG-DR Recovery Implementation:



Printed Name of Official Responsible for CDBG-DR Recovery Implementation
Joe G Mergo, III - County of Lexington, SC Administrator
