

## Information and Instructions Regarding the Subrecipient Risk Assessment

Once a project has been selected for implementation, and prior to grant application development, DCNR will conduct a risk assessment to determine a subrecipient's ability to carry out the project and comply with Federal and State Statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. The risk assessment will be performed by DCNR grant and accounting staff. Subrecipient staff, including grant management and financial/accounting staff will participate.

1. Before risk assessment, ADCNR will send the risk assessment checklist to subrecipient. Subrecipient will complete the checklist and send it back, attaching documents that support the answers in the questionnaire. Subrecipient will also send copies of the 2 most recent audits.
2. ADCNR schedules a date for in person site visit.
3. DCNR accounting staff will meet on site with subrecipient grant management and accounting staff to review checklist, adequacy of policies and procedures and identify any additional items needed.
4. ADCNR will sign the risk assessment and complete a cover letter providing detail on the results of the risk assessment and upload the documents to the granting agency.
5. The results of the risk assessment will determine the relative level of subrecipient oversight and monitoring. This is subject to change as the project progresses.
6. The completion of the risk assessment is not a guarantee that subrecipient policies and procedures are adequate or complete as they relate to compliance with applicable federal regulations and guidelines.
7. A subrecipient only needs to complete one risk assessment per year to cover all projects.
8. **Risk assessments will be UPDATED ANNUALLY:**  
**On an annual basis, subrecipient will complete the risk assessment checklist, and include a cover letter identifying any information that has changed, including changes or updates to grant and/or financial management policies and procedures, provide copies of any updates/changes. Subrecipient will also provide a copy of the most recent audit.**

## Subrecipient Information and Pre-Award Risk Assessment Questionnaire

How to Use: This questionnaire is used to help determine a potential subrecipient's financial and management strength, which helps assess risk and dictates the monitoring plan for subrecipients.

Please provide a **SIGNED COPY** of the completed risk assessment questionnaire (pdf is okay).

This questionnaire must be completed prior to entering into a subaward agreement. DCNR will follow up with the potential subrecipient regarding the responses to this questionnaire.

### 1. DCNR Contact Information

Name of DCNR Representative: Dr. Amy Hunter, Ph.D.

Project Name:

Grant Number, if known:

### 2. Subrecipient Contact Information

Full Legal Organization/Business Name: Balwin County Commission

Address: 312 Courthouse Square, Bay Minette, AL 36507

Telephone number: (251) 937-0371

Fax number: (251) 937-0201

Name of person completing this form: Beth Hodges

E-mail address: beth.hodges@baldwincountyal.gov

Website: www.baldwincountyal.gov

Incorporated in: Alabama

Incorporated Date: 1934

Number of employees: 701

Unique Entity ID (UEI): [REDACTED] UEI Entity Information Sheet Attached: X Yes  No

EIN (Employee ID Number): [REDACTED]

Fiscal Year (Month/Year): 06/2024

### 3. Subrecipient Type of Organization (select one):

X Government

Nonprofit corporation

Other corporation

Individual

4. Subrecipient Organization Classification (select all that apply):	
<input type="checkbox"/> Large Business	<input type="checkbox"/> Small Business
<input type="checkbox"/> Historically Black College/University	<input type="checkbox"/> Small Disadvantaged Business
<input type="checkbox"/> Historically Underutilized Business Zone	<input type="checkbox"/> Woman-Owned Business
<input type="checkbox"/> Minority Institution/Owned	<input type="checkbox"/> Tribal
<input type="checkbox"/> Veteran Owned	X Other: County Government
5. Subrecipient Personnel Contact Information	
Project Director for Subaward	
Name:	Mark Acreman
Title:	Assistant County Engineer
Telephone Number:	(251) 937-0371
E-mail Address:	mark.acreman@baldwincountyal.gov
Additional Contact for Subaward	
Name:	Beth Hodges
Title:	Budget Director
Telephone Number:	(251) 580-1602
E-mail Address:	beth.hodges@baldwincountyal.gov
6. Subrecipient Indirect Costs	
Fiscal Year (Month/Year): 2023	
Negotiated Federal Indirect Cost Rate? <input type="checkbox"/> Yes    X No <input type="checkbox"/> 10% De Minimis Rate (if yes, please attach a copy of your current rate agreement)	
Name of Designated Federal Cognizant Agency (if applicable):	
7. Has Subrecipient received an award or subaward to conduct programs similar to those covered under this proposed subaward agreement in the last two (2) fiscal years? If yes, provide a list of all such awards or subawards. (If no, consider whether subrecipient should be requested to attend grant training based on any other relevant grant experience.)	
X Yes See SEFA <input type="checkbox"/> No	

<p><b>8. Was Subrecipient required to comply with the Single Audit requirements of the Uniform Guidance in the last two (2) fiscal years?</b> (Compliance with 2 C.F.R. Part 200, Subpart F required if Subrecipient expends \$750,000 or more in federal awards in a fiscal year).</p>	
X Yes	<input type="checkbox"/> No
Auditor Contact Name and Title: Brian Wheeler, Auditing Manager	
<p><b>9. Have Subrecipient's annual financial statements been audited by an independent audit firm? If yes, provide a copy of the statements for the last two (2) fiscal years.</b></p>	
X Yes	<input type="checkbox"/> No
<p><a href="https://baldwincountyal.gov/departments/finance-accounting/finance-audit-reports">https://baldwincountyal.gov/departments/finance-accounting/finance-audit-reports</a></p> <p><b>Note:</b> SEFA Report (in the audited financial statements)</p>	
<p><b>10. If the answers to Questions 8 or 9 is yes, were there any findings or questioned costs in the last two (2) fiscal years?</b> If yes, please explain any findings or questioned costs with respect to an award or subaward to conduct programs similar to those covered by this proposed subaward agreement.</p>	
<input type="checkbox"/> Yes	X No
Explanation (if applicable):	
<p><b>11. Does Subrecipient have a financial management system that provides records that can identify the source and application of funds for award-supported activities? Please provide documentation to support an affirmative answer.</b></p>	
X Yes See SEFA and BCC Policies	<input type="checkbox"/> No
<p><b>12. Does Subrecipient's financial system provide for the effective control over and accountability for all funds, property, and other assets (including but not limited to: (1) comparison of expenditures with budget amounts for each award; and (2) recording of each grant/contract by the budget cost categories shown in the approved budget)? Please provide documentation to support an affirmative answer.</b></p>	
X Yes See SEFA and BCC Policies	<input type="checkbox"/> No
<p><b>13. Other than financial statements, has any aspect of Subrecipient's activities been subject to an audit, examination, or monitoring within the last two (2) years by a governmental agency (e.g., Inspector General, state or local government auditors, etc.)? If yes, please explain any audit or monitoring findings or deficiencies with respect</b></p>	

to an award or subaward to conduct programs similar to those covered by the proposed subaward agreement.	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Explanation (if applicable):	
<b>14. Are all disbursements properly documented with evidence of receipt of goods or performance of services? Please provide documentation to support an affirmative answer.</b>	
X Yes See SEFA and BCC Policies	<input type="checkbox"/> No
<b>15. Are all bank accounts reconciled monthly? Please provide documentation to support an affirmative answer.</b>	
X Yes BCC Policies	<input type="checkbox"/> No
<b>16. Does Subrecipient's accounting system include budgetary controls to preclude obligations in excess of: Please provide documentation to support an affirmative answer.</b>	
the total funds available for a grant?	X Yes See SEFA and BCC Policies <input type="checkbox"/> No
the total funds available for a budget cost category (e.g., Personnel, Travel)?	X Yes See SEFA and BCC Policies <input type="checkbox"/> No
<b>17. Does Subrecipient have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursement of those funds? Please provide documentation to support an affirmative answer.</b>	
X Yes See SEFA and BCC Policies	<input type="checkbox"/> No
<b>18. Does Subrecipient have a system in place to determine that it has met its cost sharing goals, if applicable? Please provide documentation to support an affirmative answer.</b>	
X Yes See SEFA and BCC Policies	<input type="checkbox"/> No
<b>19. In the last 12 months, has Subrecipient hired new senior management personnel (e.g., Executive Director/CEO, Finance Director/CFO) and/or program personnel who would be working on this proposed subaward? If yes, please explain.</b>	
X Yes	<input type="checkbox"/> No

Explanation (if applicable): New Clerk/Treasurer, Roger Rendleman; New Budget Director, Beth Hodges

**20. In the last 12 months, has Subrecipient implemented new or substantially changed systems related to its federal grant management? If yes, please explain.**

Yes  No

Explanation (if applicable):

**21. Does Subrecipient have policies that address the following? Please provide documentation to support an affirmative answer.**

Pay Rates and Benefits	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Leave	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Conflicts of Interest	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Purchasing/Procurement	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Capitalization/depreciation	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

**22. Describe the method Subrecipient uses to support labor and benefit charges and/or provide documentation to support an affirmative answer.**

Explanation:

See BCC Policies

**23. Does Subrecipient have an effective system of authorizing and approval capital equipment expenditures? Please provide documentation to support an affirmative answer.**

Yes See BCC Policies  No

**24. Does Subrecipient keep detailed records of individual capital assets and periodically reconcile such records with the general ledger accounts? Please provide documentation to support an affirmative answer.**

Yes See BCC Policies  No

**25. Does Subrecipient have effective procedures for authorizing and accounting for the disposal of property and equipment? Please provide documentation to support an affirmative answer.**

X Yes See BCC Policies

No

**26. Does Subrecipient periodically check its detailed property records against physical inventory? Please provide documentation to support an affirmative answer.**

X Yes See BCC Policies

No

**27. Attachments: Please attach the following or check N/A if not applicable.**

	<u>Document</u>	<u>Attached</u>	<u>N/A</u>
a.	Articles of Incorporation	<input type="checkbox"/>	X
b.	Bylaws	<input type="checkbox"/>	X
c.	IRS Determination Letter (granting income tax exemption under IRC § 501(c)(3))	<input type="checkbox"/>	X
d.	Form 990 or 990-EZ from the last two (2) years, including Form 990-T and all supporting schedules and attachments	<input type="checkbox"/>	X
e.	Copies of audit reports and management letters received during the last two (2) fiscal years from Subrecipient's independent auditors (including all reports associated with a Single Audit pursuant to 2 C.F.R. Part 200, Subpart F)	X	<input type="checkbox"/>
f.	Copies of results from audits, examinations, or monitoring procedures performed during the last two (2) fiscal years on any direct federal award received by Subrecipient	X	<input type="checkbox"/>

g.	Indirect cost rate agreement	<input type="checkbox"/>	X
h.	List of all subawards to Subrecipient from DCNR during the last two (2) years	X	<input type="checkbox"/>
i.	List of all subawards to conduct programs similar to those covered under this proposed subaward agreement to Subrecipient from any funder during the last two (2) years	<input type="checkbox"/>	X

**By its authorized signatory below, Subrecipient hereby certifies and attests to the accuracy of the above responses and all corresponding information attached.**

Signature: \_\_\_\_\_

Printed Name: Billie Jo Underwood

Title: Baldwin County Commission, Chairman

Subrecipient Entity: Baldwin County Commission

Date: April 16, 2024

**To be completed by DCNR Upon Completion of Site Visit**

<b>Date of Risk Assessment:</b>
<b>Comments Re: Review of Risk Assessment Questionnaire:</b>
<b>Description of Site Visit (staff present for DCNR and subrecipient, items discussed, policies reviewed, etc.)</b>
<b>Additional Comments:</b>
<b>CONCLUSION:</b> <input type="checkbox"/> Low <input type="checkbox"/> Moderate <input type="checkbox"/> High
<b>Is the amount of identified risk acceptable:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Additional Monitoring required:</b>

**By its authorized signatory below, DCNR hereby certifies and attests to the accuracy of the above.**

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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