

APPLICANT RISK ASSESSMENT QUESTIONNAIRE

2 CFR 200.331 of the Federal Code requires pass-through entities to conduct a risk assessment of each sub-recipient. Please complete and return this section as part of your grant application. If the answer to any question is not yes, please provide a brief explanation of your entity’s process. If questions arise while completing the questionnaire please contact the DNR Department Auditor at 515-725-8208.

- A. Was an audit performed in the prior fiscal year? If so, please skip to question 21, provide your information and signature at the bottom of this form and provide a copy of your audit report with your application.
- B. If not, please answer all of the following questions and provide your information and signature at the bottom of the form.
 - 1. Are the accounting records maintained on a current basis?
 - 2. Are bank accounts reconciled by an employee who does not sign checks, handle or record cash?
 - 3. Are reconciliations reviewed and approved by a person who is not responsible for receipts and disbursements?
 - 4. Are inventory counts verified by persons independent of those in charge of the inventory records?
 - 5. Are capital assets tested periodically by an individual having no responsibility for the assets?
 - 6. Are capital expenditures authorized by appropriate officials and the governing body?
 - 7. Is a physical inventory taken periodically (at least annually) and reconciled to detailed capital asset records?
 - 8. Is a list of receipts prepared by the mail opener?
 - 9. Is an independent reconciliation of recorded receipts to the initial listing performed?
 - 10. Is a restrictive endorsement placed on each incoming check upon receipt?
 - 11. Are responsibilities for the disbursement/expenditure approval function segregated from those for the voucher preparation and purchasing functions?
 - 12. Are responsibilities for reconciling disbursements/ expenditures with the check/warrant register segregated from those preparing the vouchers?
 - 13. Is final approval for payment made by a different individual than the check/warrant signer?
 - 14. Are all disbursements/expenditures required to be supported by invoices or other documentation?
 - 15. Does the person reviewing the claims have sufficient knowledge of federal and state grant requirements, laws and regulations to determine cost allowability?
 - 16. Are supporting documents for claims effectively canceled at the time of approving the payment to prevent their reuse?
 - 17. Are controls maintained over the supply of unused and voided checks/warrants?
 - 18. Are salaries approved by the governing body for full-time and part-time employees?
 - 19. Are time sheets used and approved by appropriate personnel?
 - 20. Are financial reports reviewed and approved at appropriate levels of management?
 - 21. Is management committed to providing proper stewardship for property acquired with federal awards?
 - 22. Are accurate records maintained for all acquisitions and dispositions of property acquired with federal awards?
 - 23. Is a physical inventory of equipment periodically taken and compared to property records?
 - 24. Are procedures established to ensure the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards?
 - 25. If requested, could a certification from the donor be obtained or other procedures be performed to identify whether matching contributions are from non-federal sources?
 - 26. Have procedures been established to verify vendors providing goods and services under the award have not been suspended or debarred by the federal government?

Completed by: _____ Signature: _____

Title: _____ Date: _____

Phone Number: _____ Email: _____