

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?
 Yes No
 2. Are bank accounts reconciled by an employee who does not sign checks, handle or record cash?
 Yes No
 3. Are reconciliations reviewed and approved by a person who is not responsible for receipts and disbursements?
 Yes No
 4. Are inventory counts verified by persons independent of those in charge of the inventory records?
 Yes No
 5. Are capital assets tested periodically by an individual having no responsibility for the assets?
 Yes No
 6. Are capital expenditures authorized by appropriate officials and the governing body?
 Yes No
 7. Is a physical inventory taken periodically (at least annually) and reconciled to detailed capital asset records?
 Yes No
 8. Is a list of receipts prepared by the mail opener?
 Yes No
 9. Is an independent reconciliation of recorded receipts to the initial listing performed?
 Yes No
 10. Is a restrictive endorsement placed on each incoming check upon receipt?
 Yes No
 11. Are responsibilities for the disbursement/expenditure approval function segregated from those for the voucher preparation and purchasing functions?
 Yes No
 12. Are responsibilities for reconciling disbursements/ expenditures with the check/warrant register segregated from those preparing the vouchers?
 Yes No
 13. Is final approval for payment made by a different individual than the check/warrant signer?
 Yes No
 14. Are all disbursements/expenditures required to be supported by invoices or other documentation?
 Yes No
 15. Does the person reviewing the claims have sufficient knowledge of federal and state grant requirements, laws and regulations to determine cost allowability?
 Yes No

16. Are supporting documents for claims effectively canceled at the time of approving the payment to prevent their reuse?
 Yes No
17. Are controls maintained over the supply of unused and voided checks/warrants?
 Yes No
18. Are salaries approved by the governing body for full-time and part-time employees?
 Yes No
19. Are time sheets used and approved by appropriate personnel?
 Yes No
20. Are financial reports reviewed and approved at appropriate levels of management?
 Yes No
21. Is management committed to providing proper stewardship for property acquired with federal awards?
 Yes No
22. Are accurate records maintained for all acquisitions and dispositions of property acquired with federal awards?
 Yes No
23. Is a physical inventory of equipment periodically taken and compared to property records?
 Yes No
24. Are procedures established to ensure the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards?
 Yes No
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?
 Yes No
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?
 Yes No

Completed by: _____ Signature: _____

Title: _____ Date: _____

Phone Number: _____ Email: _____