

Subrecipient Entity Wide Subaward Risk Assessment

Subaward Applicant: The Planning Council
 Recipient Unique Entity Identifier: 54-0505998 (EIN)
 Date Prepared: _____

Instructions:
 Fill out this tab once for each entity that is applying for pass-through funding. This information will aid in determining the specific risks imposed by passing through Federal funds to this entity. Fill out the "Award Specific" tab for each individual award being passed through to be in compliance with the Uniform Guidance section 200.331

Control Environment

Provide a brief description of the subrecipient's tone at the top.

Items to consider are whether management displays integrity and ethical values, whether there is an organization-wide focus on adherence to policies and controls, etc.

Has the subrecipient taken appropriate and timely action to remedy prior findings?

The Planning Council is a 501c3 non-profit established in 1941 and regularly contract by state, local and federal entities to coordinate health/human service plans and administer programs directly and as a sub-recipient. The agency is lead by an experienced CEO with nearly 40 years of senior executive management experience in health and human services administration. The agency has EEOC and ethics policies in place and have successfully administered federal, state and local grants for more than 20 years with good compliance audits and positive program outcomes.

Risk Assessment

Has the subrecipient had an audit (financial statement or single) in both of the preceding two years?

Has the subrecipient had a deficiency in internal controls that was considered to be a material weakness (financial audit or single audit) in either of the two preceding years? In the last three years? If so, document the finding and its potential impact on the administration of Federal programs.

Has the subrecipient experienced substantial change to its personnel or control systems in the prior year? If so, document how this could affect Federal programs.

Single audits are available for the last 2 years (Dec 31 Year End)

There have been NO deficiencies in Internal controls identified by the Independent auditors

No substantial changes have taken place in the prior year.

Control Activities

Does the subrecipient display proper segregation of duties in the handling of Federal funds? Document considerations in coming to this conclusion.

There is good segregation of duties in handling funds as evaluated by independent auditors.

Information and Communication

Do we have the necessary resources to provide the subrecipient with adequate training to comply with requirements imposed? Or, if the subrecipient has those systems in place, document those considerations.

Does the subrecipient have an information technology system in place which will adequately prevent fraud and waste? Document considerations in coming to this conclusion.

Does the entity have a fraud and waste hotline? If so, will they provide information to us if an issue is identified in an appropriate manner?

The subrecipient has nearly 5 years experience successfully complying with the requirements imposed by the contract.

The subrecipient uses the federally mandated HMIS system which is used to document grant eligible activities.

Performance, including evaluation of waste, is monitored by the Continuum of Care Performance Monitoring Committee and is communicated broadly to all affected parties and key stakeholders.

Monitoring

Do we have adequate processes in place to monitor this subrecipient? Document considerations in arriving at this conclusion.

Will the subrecipient permit pass-through auditors access to the entity's records and financial information related to the award? Document considerations and conversations in coming up with this conclusion.

Will any potential corrective action by the subrecipient in response to findings be reported in an efficient and effective manner to us?

The subrecipient will permit pass-through auditors full access to the entity's records and financial information related to awards. The CEO and CFO have have provided access historically, whenever requested.

Other Relevant Information

Conclusion

Based on the factors identified above can we support awarding pass through funds to the entity?

Subrecipient Financial and Operations Administrator March 7, 2018
 Analysis Prepared by (sign), Title, Date

Subrecipient Analysis Reviewed by (sign), Title, Date



Instructions: This tab is a compilation of all funds awarded to this specific entity; it can be used to track subawards and monitoring compliance.

Entity Name	The Planning Council
Recipient Unique Entity Identifier	54-0505998 (EIN)

Grant #	Program Title	CFDA	Federal Award Identification Number (FAIN)	Amount	In Compliance with Monitoring
1	GVPHC Planning	14.231	VA0269L3F051500	58,754.00	0
2	0	0.000	0	-	0
3	0	0.000	0	-	0
4	0	0.000	0	-	0
5	0	0.000	0	-	0
6	0	0.000	0	-	0
7	0	0.000	0	-	0
8	0	0.000	0	-	0
9	0	0.000	0	-	0
10	0	0.000	0	-	0
11	0	0.000	0	-	0
12	0	0.000	0	-	0
13	0	0.000	0	-	0
14	0	0.000	0	-	0
15	0	0.000	0	-	0
16	0	0.000	0	-	0
17	0	0.000	0	-	0
18	0	0.000	0	-	0
19	0	0.000	0	-	0
20	0	0.000	0	-	0

Total Grant Awards to subrecipient 58,754.00



Subrecipient Risk Assessment Section

Instructions:

For any potential pass through of funds to a subrecipient the following steps should be completed to document our consideration of the subrecipient's risk of noncompliance with Federal statutes, regulations (including the Uniform Guidance) and the terms and conditions of the subaward. The steps below have been segregated into two categories: those specifically mentioned by the Uniform Guidance, and additional analysis which will help to further support our decision to award the entity pass-through funds. Once completed, the "Subrecipient Monitoring Compliance Section" can be used to ensure we are meeting the requirements for a pass-through entity per the Uniform Guidance.

The Planning Council	Subaward Applicant
54-0505898	Recipient Unique Identifier
VA0269L3F051500	Federal Award Identification Number (FAIN)
	Date Prepared
	CFDA#
14.231	Program Title
GVPHC Planning	Amount of Federal Funds Under this Subaward
\$59,754	

Control Environment
Document the subrecipient's experience with similar types of awards or subawards. \$200.331 (b)(1)
The subrecipient has more than 20 years experience with similar types of subawards.

Additional Analysis
Document how the people with major responsibility for programmatic decisions have adequate knowledge, experience and training to administer the grant.
All programmatic staff have bachelor and graduate degrees in social work, human services, or community planning as well as 20 years experience in administering similar grants.

What is the subrecipient's mission and document how their mission fits the goals of the Federal program. If the mission does not adhere to the goals of the Federal program document considerations as to the entity's motives to administer the program funds.
The Planning Council is the lead agency for other Continuums of Care in the region and are the administrators of the HMIS system mandated by HUD. The agency submits work plans that reflect the HUD guidelines as well as annual reports on performance as measured by HUD indicators.

Provide a description of the subrecipient management's willingness to meet the objectives of the Federal program.
The CEO, CFO and Senior Planner have demonstrated commitment to HUD objectives and have collectively met the objectives consistently over the last 5 years.

Risk Assessment
Does the subrecipient receive an annual audit? If so, do they receive a single audit, and has this program or similar program been audited as major? Document the considerations in arriving at this. \$200.331 (b)(2)
The agency receives a single audit from PBMAre annually and similar programs have been audited as major. See attached audit year end Dec. 2016.

To what extent has the subrecipient been subject to Federal agency monitoring, and, what were the results of such monitoring if any? \$200.331 (b)(4)
The agency is periodically audited by HUD field representatives for HUD funded programs. Additionally, the agency is audited by DHCD and local governments as appropriate for funds received.

Have we considered imposing specific subaward conditions upon the subrecipient? If not, document how the below considerations are not applicable to the subrecipient. \$200.331 (c) (See comment)
Non substantial changes have been made to personnel or control systems in the prior year. If so, document how this could affect the Federal program. \$200.331 (b)(3)

Additional Analysis
Has the subrecipient had deficiencies in internal control (either financial or single audit) which were identified as material weaknesses (either financial or single audit deficiencies) in either of the preceding two audit periods? If so, document the deficiency and its potential impact on the administration of the Federal award.
Auditors have not identified deficiencies in internal controls in annual single audits.

Is the subrecipient's use of funds for program expenditures versus administrative/other expenditures adequate to meet the objectives outlined in the award? Document considerations in arriving at this conclusion.
The subrecipient's use of funds for program expenditures versus administrative/other expenditures is adequate to meet the objectives outlined in the award. Document considerations in arriving at this conclusion.

Will the subrecipient be able to comply with specific subaward requirements (if any)? Document considerations in arriving at this conclusion.
The subrecipient is likely to fulfill the objectives of the grant award. Document considerations in arriving at this conclusion.

Items to consider would be the subrecipient's performance when receiving past Federal funds (performance reports, certificates of disbursement, etc.)

Control Activities
 Document the subrecipient's control structure in place for determination of program eligibility, are there proper segregation of duties and is the process adequate to comply with the Program guidelines (if eligibility is applicable to this award)?

Information and Communication
 Will the subrecipient be able to provide all necessary performance, financial, or other reports? §200.331 (c)

Additional Analysis
 Will the subrecipient adequately communicate program requirements to the personnel administering the program?

Monitoring
 Are we aware of all required monitoring activities associated with passing through funds from this award? Document consideration of those requirements. §200.331 (f)

Other Relevant Information

Conclusion
 Based on the factors identified above can we support passing through this award to the subrecipient?

Analysis Prepared by (sign), Title, Date

Subrecipient Analysis Reviewed by (sign), Title, Date

Subrecipient Monitoring Compliance Section

Instructions: If we have concluded, based on the above factors, that we can support passing through Federal Funds to this entity, the following section must be completed to monitor the subrecipient.

Description of Task to be Completed	Date Due	Date Completed	Completed By	Reviewed By	Date to Reperform (if applicable)	Notes
Provide all information in the "Information to Provide to Sub" tab when notifying them that they have been awarded the funds. §200.331 (a) (1)						
Review financial and performance reports required by the pass-through entity. §200.331 (d) (1)						
Follow up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other matters. §200.331 (d) (2)						
Issue a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity (see comment).						
Provide the subrecipient with training and technical assistance on program-related matters.						
Perform on-site review of the subrecipient's program operations.						
Arrange for agreed-upon-procedures engagements (if deemed necessary).						
Verify that the subrecipient is audited as required by the Uniform Guidance Subpart F "Audit Requirements" when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equalled or exceeded the threshold set forth in §200.501 "Audit Requirements." Currently the threshold is \$750,000.						
Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.						
Take enforcement action against noncompliant subrecipients. (See comment)						

If all above boxes have been completed (or if not) for the award year, select "in compliance" with subrecipient monitoring. If not, select "not in compliance".