

**Florida Department of Education**  
**Risk Analysis**  
**Federal and State Grant Funding**  
**Governmental<sup>1</sup> and Non-Governmental Agencies**

This form must be completed fully and accurately, including all attachments to be eligible to receive grant/project funding from the Department. All "No or N/A" responses require an explanation in the comment field. Should additional space be needed, a supplemental page which clearly identifies the applicable ID number on the form, should be included and placed behind the attachments. An original signature of the agency head who has legal authority to bind the agency/organization/entity (hereafter referred to as the agency), is required. This form is required each state fiscal year prior to a Project Award being issued. Information submitted will be used to assess the financial and administrative capabilities to comply with requirements should funding be approved. An amendment to this application is required if significant changes in circumstances in the management and operation of the agency occurs after the application is submitted. In this evaluation, the agency may be determined fundable but deemed "high risk." If determined "high risk," special terms and conditions must be met as a condition for funding, and will be included on the Project Award Notification. In conjunction with this form, the agency head or the agency's head of financial management is required to complete on a state fiscal year basis, the online Grants Fiscal Management Training and pass the assessment within sixty (60) days from the date of approval on the Project Award Notification. (Non-participation in the training and assessment may result in payment[s] being delayed until the requirement is completed).

<sup>1</sup> Governmental does not include Florida's state agencies.

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**Agency's Legal Name**

**FEIN Number**

(Name must match registered name with DUNS)

(Please Type or Print)

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**Name and Title of Agency Head**

(Please Type or Print)

(The person legally authorized to bind the agency, for non-governmental entities, it is generally the Chairperson of the Board)

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**Original Signature of Agency Head**

**Date**

**I certify that all the information provided on this form, and the documents attached are complete and correct to the best of my knowledge.**

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**Name and Title of Agency's Head of Financial Management**

(Please Print or Type)

The signature of the Agency's Head of Financial Management (as stated above), is required on Page 5.

The agency head or financial manager (as named above), will be required to complete the online Grants Fiscal Management Training and successfully complete the assessment test within 60 days from the date on the DOE 200 form (Project Award Notification) at:

<https://app1.fldoe.org/grants/trainingMaterials/Default.aspx>

**Submit completed or amended form with attachments to:**

**Florida Department of Education**  
**Bureau of Contracts, Grants and Procurement**  
**325 West Gaines Street**  
**Room 344 Turlington Building**  
**Tallahassee, Florida 32399-0400**



ID	Risk Identification	Yes	No	N/A	Comments
1	Enter the name of the agency's current Chairperson for the Board of Directors in the comment column. (N/A for Governmental agencies)				
2	Are organizational policies and procedures approved by the Board of Directors?				
3	Are financial statements provided to the Board of Directors at least on a quarterly basis? (N/A for Governmental agencies)				
4	Are annual operating budgets prepared, submitted to, and approved by the Board of Directors prior to the start of the agency's fiscal year?				
5	Do the agency's by-laws require Board members to promptly report conflicts of interest and recuse themselves from voting on issues in which a conflict exists? (N/A for Governmental agencies)				
6	Do organization's policies and procedures require prior Board approval for large purchases and all applications for projects, grants, contracts, subawards or subcontracts?				
7	Does the Board of Directors establish the salary ranges for all entity positions and approve salary increases for the organization's President or Chief Executive Officer?				
8	Has the agency been in business for at least three years prior to completing this assessment? (N/A for Governmental agencies)				
9	Has the agency received, operated or managed any state or federal funds in the last five years?				
10	Has the agency ever had a government contract/project/agreement terminated?				If yes, explain:
11	Has the agency or any principals thereof ever been suspended or debarred from receiving state or federal grants or contacts?				If yes, explain:
12	Has the agency or any principals thereof ever been the subject of a lawsuit or investigation alleging fraud, illegal activities or misappropriation of assets?				If yes, explain:
13	Does the agency have a bookkeeper or accountant on staff? (N/A for Governmental agencies)				

ID	Risk Identification	Yes	No	N/A	Comments
14	Does the agency employ a finance director/officer with at least three years experience in accounting?				
15	Has the agency experienced turnover in the following positions within the past year?				
	a. Executive Director/President?				
	b. Finance Director /Manager/ Controller?				
	c. Office Manager?				
16	Does the agency maintain current formal written policies and procedures related to the following:				
	a. Bank reconciliations				
	b. Cash management				
	c. Compensation and fringe benefits				
	d. Confidentiality of records				
	e. Conflicts of interest & disclosures				
	f. Contract administration				
	g. Determining allowability of cost				
	h. Financial management				
	i. Indirect cost rate development				
	j. Payroll and time records				
	k. Personnel policies and procedures				
	l. Procurement				
	m. Method of conducting technical evaluations for competitive proposals				
	n. Record retention requirements				
	o. Travel				
	p. Use of credit/debit cards				
17	Does the agency maintain a fixed asset management system, with written policies and procedures with the following components:				
	a. Unique property identification number				
	b. Date of acquisition				
	c. Acquisition cost				
	d. Description of property				
	e. Location of property				
	f. Maintenance				
	g. Useful life and depreciation methods				
	h. Asset protection (physical safeguards, insurance requirements, etc.)				

ID	Risk Identification	Yes	No	N/A	Comments
18	How often are detailed property and equipment records checked by a physical inventory?				Response:
19	Does the agency use an operating budget to control project funds?				
20	Are there budgetary controls in effect to preclude incurring obligations in excess of total funds available for an award and budget cost category? (N/A for Governmental agencies)				
21	Is the agency's accounting system capable of recording transactions within separate funding sources/awards? N/A for Governmental agencies)				
22	Does the accounting system provide for the recording of expenditures and obligations for each program/award by required budget cost category? (N/A for Governmental agencies)				
23	Is the person who is responsible for reconciling monthly bank statements different than the person responsible for the check register and not handling cash? (N/A for Governmental agencies)				
24	Are bank reconciliations performed monthly, reviewed, and signed by a higher level of management?				
25	Are all checks approved by an authorized official before they are signed? (N/A for Governmental agencies)				
26	Does the agency have a federally approved indirect cost rate? If yes, include a copy of the plan and approved documentation, attachment N.				
27	Are administrative costs allocations evidenced by a written cost allocation plan with supporting documentation that justify the percentages?				
28	For staff working on a single federal cost objective, are semi-annual certifications maintained?				
29	For staff working on two or more single federal cost objectives, are personnel activity reports maintained?				
30	Is a complete personnel record kept on each person employed by the agency?				
31	Do the agency's written policies require that employees timesheets be signed by the employee and the employee's immediate supervisor?				

ID	Risk Identification	Yes	No	N/A	Comments
32	Are all salary and wage rates authorized and approved in writing by a designated official or supervisor? (N/A for Governmental agencies)				
33	Is the payroll approved by an officer who is not responsible for its preparation and is outside the payroll department? (N/A for Governmental agencies)				
34	Do the agency's written policies and procedures require that travel expenditures related to state awards be in accordance with Section 112.061, Florida Statutes?				
35	Do travel expenditures require advance approval by an appropriate supervisor?				
36	Are travel expenses supported with original receipts?				
37	Do the agency's written policies and procedures require travel reimbursement forms be signed by the employee and appropriate supervisor?				
38	Does the agency maintain a code of conduct that governs the performance of its officers, employees or agents engaged in procurement which will help to avoid any conflict of interest?				

Original Signature of the Agency's Head of Financial Management, as stated on Page 1

I certify that all the information provided on this form, and the documents attached are complete and correct to the best of my knowledge.

### ATTACHMENTS

**DOE USE ONLY**  
**Initial**

ID	(Please label each attachment as identified in the ID column)	Yes	No
A	Copy of the agency's registration with the Department of State, Division of Corporations. <a href="http://www.sunbiz.org/index.html">http://www.sunbiz.org/index.html</a> (N/A for Governmental agencies)		
B	Copy of the agency's registration with the Data Universal Numbering System (DUNS)		
C	Copy of the agency's registration with the System for Award Management (SAM)		
D	List of the agency's current Board of Directors (must indicate the Chair/President) (N/A for Governmental agencies)		
E	Copy of agency's current organizational chart		
F	Copy of agency's current policies and procedures to generate financial statements		
G	Copy of the agency's policy and procedures on payroll cost and time and effort reporting		
H	Copy of agency's current policies and procedures for purchasing		
I	Copy of agency's current policies and procedures for fixed assets		
J	Description of agency's financial management system		
K	Copy of agency's current chart of accounts		
L	Copy of agency's current operating budget		
M	As applicable to the agency, a copy of the single audit report, including all management letters <u>or</u> a copy of the most recent financial statements and filed federal tax return		
N	Copy of federal approved indirect cost plan and approval documentation, if applicable.		

The Department reserves the right to modify the attachments requested.



**Risk Analysis**  
**Federal and State Grant Funding**  
**Governmental and Non-Governmental Agencies**

**FOR DOE USE ONLY**

**Office of Audit Resolution and Monitoring**

Recommend agency for funding

\_\_\_\_\_ Initial

Recommend agency for funding as "High Risk"

\_\_\_\_\_ Initial

Agency "Not Recommended for Funding"

\_\_\_\_\_ Initial

Special Conditions for "High Risk" or  
Justification for "Not Recommended  
for Funding"

\_\_\_\_\_  
Signature Date

**Bureau Chief, Contract, Grants and Procurement**

Agency is Approved as Recommended

\_\_\_\_\_ Initial

Agency is Approved with Special Conditions

\_\_\_\_\_ Initial

Agency "IS NOT" Approved

\_\_\_\_\_ Initial

Special Conditions or  
Justification for "Not Approved"

\_\_\_\_\_  
Signature Date