


FEDERAL AWARD RISK ANALYSIS

Financial Leadership Council

April 5, 2017

Committee Members

Jeff Aldridge	DHS/OHA
Michael Cutler	DAS
Clay Flowers	ODOT
Rob Hamilton	DAS
Sophanna Kuch	Education
Lori LeVeaux	Fish & Wildlife
Andrew O'Keefe	ODOT



2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards



Subpart A

Acronyms and Definitions

Subpart B

General Provisions (200.1XX)

Subpart C

Pre-Federal Award Requirements and Contents of Federal Awards (200.2XX)



Subpart D

Post Federal Award
Requirements (200.3XX)

Subpart E

Cost Principles (200.4XX)

Subpart F

Audit Requirements (200.5XX)



200.100

Purpose – Section (a)

- (1) Establishes uniform administrative requirements
- (2) Provides the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance.



Section (b)

Administrative requirements

Section (c)

Cost Principles


Section (d)

Single Audit Requirements
and Audit Follow-up


200.331 – Requirements for pass-through entities

All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes lengthy admin information.....




(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:




(1) The subrecipient's prior experience with the same or similar subawards;

(2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F - Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;



(3) Whether the subrecipient has
new personnel or new or
substantially changed systems;
and



(4) The extent and results of Federal awarding agency monitoring (for example, if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Effective Dates

Requirements to be effective by
December 26, 2014

Per 200.110

FAQ 110-1 through 110-15



Apply to new awards and funding increments of existing awards made on or after December 26, 2014

Federal award date (200.39) is when signed by the authorized official of the Federal awarding agency



US Department of Education
Washington, D.C. 20202

5010A 19037 - 15A

GRANT AWARD NOTIFICATION

1 RECIPIENT NAME OREGON DEPARTMENT OF EDUCATION 255 Capitol Street, NE Salem, OR 97310	2 AWARD INFORMATION PR/AWARD NUMBER S010A1xxxxxx-xxA ACTION NUMBER 2 ACTION TYPE Revision AWARD TYPE Formula																																								
3 PROJECT STAFF RECIPIENT STATE DIRECTOR James Howlett (503) 947-xxxx james.howlett@state.or.us EDUCATION PROGRAM CONTACT Charles Xavier (202) 260-xxxx charles.xavier@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE 888-336-8930 HELPDISK edcops.user@ed.gov	4 PROJECT DESCRIPTION 84.010A Title I Part A Basic Grants to LEAs																																								
5 KEY PERSONNEL N/A																																									
6 AWARD PERIODS BUDGET PERIOD 07/01/2016 - 09/30/2017 FEDERAL FUNDING PERIOD 07/01/2016 - 09/30/2017 FUTURE BUDGET PERIODS N/A																																									
7 AUTHORIZED FUNDING CURRENT AWARD AMOUNT \$xxx,xxx,xxx.00 PREVIOUS CUMULATIVE AMOUNT \$xx,xxx,xxx.00 CUMULATIVE AMOUNT \$xxx,xxx,xxx.00																																									
8 ADMINISTRATIVE INFORMATION DUNS/SN XXXXXXXXX REGULATIONS CFR PART 200 EDGAR AS APPLICABLE 2 CFR AS APPLICABLE ATTACHMENTS N/A																																									
9 LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 100-2971-A ELEMENTARY & SECONDARY EDUCATION ACT OF 1965, TITLE I PROGRAM TITLE: TITLE I GRANTS TO LOCAL EDUCATION AGENCIES CFDA/SUB PROGRAM NO: 84.010A <table border="1" data-bbox="569 1263 1449 1363"> <thead> <tr> <th>FUND CODE</th> <th>FUNDING YEAR</th> <th>AWARD YEAR</th> <th>ORG. CODE</th> <th>CATEGORY</th> <th>LIMITATION</th> <th>ACTIVITY</th> <th>CFDA</th> <th>OBJECT CLASS</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>0900A</td> <td>2017</td> <td>2017</td> <td>ES000000</td> <td>B</td> <td>PA2</td> <td>000</td> <td>010</td> <td>4101A</td> <td>\$xx,xxx,xxx.00</td> </tr> <tr> <td>0900A</td> <td>2017</td> <td>2017</td> <td>ES000000</td> <td>B</td> <td>PA3</td> <td>000</td> <td>010</td> <td>4101A</td> <td>\$xx,xxx,xxx.00</td> </tr> <tr> <td>0900A</td> <td>2017</td> <td>2017</td> <td>ES000000</td> <td>B</td> <td>PA4</td> <td>000</td> <td>010</td> <td>4101A</td> <td>\$xx,xxx,xxx.00</td> </tr> </tbody> </table>		FUND CODE	FUNDING YEAR	AWARD YEAR	ORG. CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT	0900A	2017	2017	ES000000	B	PA2	000	010	4101A	\$xx,xxx,xxx.00	0900A	2017	2017	ES000000	B	PA3	000	010	4101A	\$xx,xxx,xxx.00	0900A	2017	2017	ES000000	B	PA4	000	010	4101A	\$xx,xxx,xxx.00
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S010A160037 - 16A

GRANT AWARD NOTIFICATION

FUND CODE	FUNDING YEAR	AWARD YEAR	ORG. CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT
0900A	2017	2017	E5000000	B	PA1	000	010	4101A	\$xx,xxx,xxx.00

10 PR/A WARD NUMBER: S010A160037 - 16A
RECIPIENT NAME: OREGON DEPARTMENT OF EDUCATION
TERMS AND CONDITIONS
(1) THIS ACTION IS TO INCREASE THE GRANT AWARD IN THE AMOUNT SHOWN IN BLOCK 7.


Ann Whalen
Assistant Secretary

AUTHORIZING OFFICIAL

10/03/2016
DATE

Form 1



Risk Assessment Tool

Case Study: Low Risk

- Existing grantee with good compliance record.
- Prior experience with program.
- Systems in place to address program requirements.
- All prior site compliance findings closed out in timely manner.
- Internal control deficiency addressed within requested timeline.

Case Study: High Risk

- New grantee.
- No prior experience with program.
- Federal program requirements not met.
- Lack of sufficient staff for adequate separation of duties.
- Policies & procedures out of date/missing.



COMMITTEE ROUNDTABLE

RESOURCES

2 CFR PART 200

[HTTPS://WWW.GPO.GOV/FDSYS/PKG/CFR-2014-TITLE2-VOL1/PDF/CFR-2014-TITLE2-VOL1-PART200.PDF](https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf)

FAQ (UPDATED 09/2015)

[HTTPS://CFO.GOV/WP-CONTENT/UPLOADS/2015/09/9.9.15-FREQUENTLY-ASKED-QUESTIONS.PDF](https://cfo.gov/wp-content/uploads/2015/09/9.9.15-frequently-asked-questions.pdf)



QUESTIONS?