



**OREGON DEPARTMENT OF FISH AND WILDLIFE  
Federal Financial Assistance Subrecipient Risk Assessment and  
Monitoring Plan**

To be completed by Project Manager for Subaward and reviewed by ODFW Staff Accountant (Categories 1 and 2). Per 2 CFR 200.332, when awarding a Grant Agreement or Cooperative Agreement using Federal awards, ODFW is required to conduct and document a risk assessment of its Subrecipient. You will need a login to sam.gov to pull the SAM.gov Responsibility / Qualification (R/Q) report below. See Policy ASD\_232\_PO and Procedure ASD\_232\_PR for additional information.

**Section 1: Federal Financial Assistance Subrecipient Risk Assessment**

**Instructions**

Ask the Subrecipient to complete the separate Subrecipient Controls Questionnaire. Using the Subrecipient's responses, complete this risk assessment before an initial subaward. For each risk category below, enter a numerical rating of "1" (Low), "2" (Medium), or "3" (High) in the corresponding "Rating" box. Use the rating descriptions to assist you in assigning a rating. In the "Basis for Rating and Other Comments" boxes, describe the factors that contributed to the rating assigned. Provide enough detail to give an independent reviewer a clear understanding of the rationale used to determine the rating. Clearly identify any external documents supporting the rating, when applicable. This form will automatically calculate a "Risk Rating Score" and assign the corresponding "Risk Level". If there are other factors affecting the risk level, describe those in the "Other Factors Impacting Risk Level" and enter the changed risk level in the "Revised Risk Level" field. This risk level will be used to develop the monitoring plan in Section 2.

**Review Details (Completed by Project Manager for Subaward)**

Subrecipient Name:

Subrecipient Type:

UEI:

Completed for FY:

Date Completed:

Completed By--Name:

Completed By--Program:

**CATEGORY 1: Integrity Record (Completed by Project Manager for Subaward; Reviewed by ODFW Staff Accountant)**

**Rating:**

<b>Category 1 Rating Descriptions</b>	<b>Rating Level</b>
Federal share will not exceed the <a href="#">simplified acquisition threshold</a> (currently \$250,000). Federal share exceeds or expected to exceed \$250,000 over the life of the award, and the entity's <a href="#">SAM.gov Responsibility / Qualification (R/Q) report</a> contains no information reflecting an unsatisfactory integrity record.	1 (Low)
Federal share exceeds or expected to exceed \$250,000. The entity's <a href="#">SAM.gov R/Q report</a> shows a less than satisfactory integrity record, but the findings are not relevant to the anticipated award.	2 (Medium)
Federal share exceeds or expected to exceed \$250,000. The entity's <a href="#">SAM.gov R/Q report</a> shows a less than satisfactory integrity record relevant to the anticipated award. ODFW will mitigate related risk by imposing specific award conditions per <a href="#">2 CFR 200.208</a> . <b>Note:</b> If ODFW decides to not make an award based only on the entity's integrity record, stop here (do not enter a rating for Category 1), document the finding below.	3 (High)

**Basis for Category 1 Rating**

When required to review SAM.gov R/Q report, include the search date and summary of findings below.

**CATEGORY 2: Financial Management Capabilities (Completed by Project Manager for Subaward; Reviewed by ODFW Staff Accountant)**

**Rating:**

Category 2 Rating Descriptions	Rating Level
<p>Entity is not an individual or for-profit and had no funds management issues on other awards.</p> <p>If subject to <a href="#">Single Audit</a>, their most recently completed audit available on the <a href="#">Federal Audit Clearinghouse</a> resulted in an Unmodified Opinion and did not contain any of the following: “going concern” emphasis-of-matter paragraph, significant deficiency, material weakness, material noncompliance, or any Standard Form Single Audit Compliance (SF-SAC) types of compliance findings.</p> <p>If not subject to Single Audit but a recently completed independent audit is publicly available, it resulted in an Unqualified Opinion.</p> <p>If subject to Federal program-administered audit, based on results of their most recently completed audit program determines they are Rating Level 1 (Low) for this category.</p>	1 (Low)
<p>Entity is not an individual or for-profit and had funds management issues on other awards. Entity was responsive to ODFW communications on those and resolved them to ODFW satisfaction.</p> <p>If subject to <a href="#">Single Audit</a>, their most recently completed audit available on the <a href="#">Federal Audit Clearinghouse</a> resulted in a Qualified Opinion and contained any of the following unrelated to any ODFW program: “going concern” emphasis-of-matter paragraph, significant deficiency, material weakness, material noncompliance, or any SF-SAC types of compliance findings.</p> <p>If not subject to Single Audit but a recently completed independent audit is publicly available, it resulted in a Qualified Opinion.</p> <p>If subject to a Federal program-administered audit, based on the results of their most recently completed audit the program determines they are Rating Level 2 (Medium) for this category.</p>	2 (Medium)
<p>Entity is an individual or for-profit <b>OR</b> entity is not an individual or for-profit and had significant funds management issues on other awards, which may include routinely submitting incorrect or late financial reports, drawing down funds for more than immediate cash needs, failing to maintain required match, or charging unallowable costs. Entity may have been slow to respond to ODFW communications and one or more concerns may remain unresolved.</p> <p>If subject to <a href="#">Single Audit</a>, their most recently completed audit available on the <a href="#">Federal Audit Clearinghouse</a> resulted in an Adverse or Disclaimer of Option and contained any of the following related to an ODFW program: a “going concern” emphasis-of-matter paragraph, significant deficiency, material weakness, material noncompliance, or an SF-SAC types of compliance findings. If not subject to Single Audit but a recently completed independent audit is publicly available, it resulted in an Adverse or Disclaimer of Opinion.</p> <p>If subject to Federal program-administered audit, based on results of their most recently completed audit program determines they are Rating Level 3 (High) for this category.</p>	3 (High)

**Basis for Category 2 Rating**

For any audit report used to inform the rating, identify the type of audit report (uniform, program administered, independent), the auditee’s Employer Identification Number (EIN), and the audited fiscal period end date in the field below.

**CATEGORY 3: Performance Record: (Completed by Project Manager for Subaward)**

**Rating:**

<b>Category 3 Rating Descriptions</b>	<b>Rating Level</b>
If a prior subrecipient, satisfactorily met all objectives on prior awards. If a current subrecipient, is on track to meet objectives on those awards.	1 (Low)
Had performance delays or other issues on an ODFW award but responded to ODFW communications on those in a timely manner. ODFW satisfied with the resolution.	2 (Medium)
New ODFW subrecipient <b>OR</b> had significant performance delays or issues on an ODFW award and did not complete all project objectives. Is significantly behind schedule on a current ODFW award. Failures were within their control to correct. Did not respond to ODFW communications on those in a timely manner. Issues may remain unresolved.	3 (High)

**Basis for Category 3 Rating**

**CATEGORY 4: Staffing (Completed by Project Manager for Subaward)**

**Rating:**

<b>Category 4 Rating Descriptions</b>	<b>Rating Level</b>
Subrecipient is an individual <b>OR</b> subrecipient provided details on experience and qualifications of key project personnel. All appear qualified to meet the project objectives. No past issues with key personnel qualification.	1 (Low)
Subrecipient provided information detailing the experience and qualifications for known key project personnel. All appear qualified to meet the project objectives. Subrecipient still needs to fill one or more key project positions.	2 (Medium)
Subrecipient missing key project personnel. One or more of the key personnel identified do not appear qualified to meet the project objectives. One or one or more key personnel left the project and replacement not identified.	3 (High)

**Basis for Category 4 Rating**

**CATEGORY 5: Delivery Experience (Completed by Project Manager for Subaward)**

**Rating:**

<b>Category 5 Rating Descriptions</b>	<b>Rating Level</b>
Has delivered the same or similar project with Federal funds for at least five years.	1 (Low)
Has delivered the same or similar project with Federal funds for at least two years.	2 (Medium)
Has delivered the same or similar project with Federal funds for less than two years or has never had a Federal award.	3 (High)

**Basis for Category 5 Rating**

**CATEGORY 6: Award Administration and Reporting Compliance (Completed by Project Manager for Subaward)**

**Rating:**

<b>Category 6 Rating Descriptions</b>	<b>Rating Level</b>
Has never received a subaward from ODFW <b>OR</b> has received an award and was timely in submission of revision and other prior approval requests and required reporting and reporting due date extension requests, when applicable.	1 (Low)
Has received a subaward from ODFW and was generally timely in submission of revision and prior approval requests, required reporting, and reporting due date extension requests. Was responsive to related ODFW notifications and requests.	2 (Medium)
Has received a subaward from ODFW and was consistently late in in submission of revision and prior approval requests, required reporting, and reporting due date extension requests. Was slow to respond to related ODFW notifications and requests.	3 (High)

**Basis for Category 6 Rating**

**CATEGORY 7: Potential for Implementation Problems (Completed by Project Manager for Subaward)**

**Rating:**

<b>Category 7 Rating Descriptions</b>	<b>Rating Level</b>
No identifiable challenges. Proven subrecipient with no past implementation issues. Short project period. Low complexity. Subawards not anticipated. All needed equipment available.	1 (Low)
Potential challenges. New project for subrecipient. Prior subrecipient with minor implementation issues on another award. Recent staff turnover or reorganization. Longer project period. Subawards anticipated. All needed equipment not available but subrecipient has plan in place to obtain in advance of need.	2 (Medium)
Challenges identified. New subrecipient <b>OR</b> prior subrecipient with significant implementation issues on another award. Long project period. Complex project. Multiple partners or subrecipients. Large construction project. Has not secured all needed resources, which may delay activities.	3 (High)

**Basis for Category 7 Rating**

**RISK RATING SCORE:**

**RISK LEVEL:**

**Other Factors Impacting Risk Level (Completed by Project Manager for Subaward)**

If the program determines there are other factors affecting the risk level calculated above, enter a description of those in the field below. Enter the revised risk level in the “Revised Risk Level” field below.

**REVISED RISK LEVEL:**

## Section 2: Subrecipient Monitoring Plan

### Instructions

To be completed by **Project Manager for Subaward** after Section 1 is complete. Complete this form before an initial subaward. Based on the Revised Risk Level in Section 1, page 4, the Project Manager for the Subaward develops an appropriate Monitoring Plan for this Subrecipient. Review the following possible monitoring plans based on the Revised Risk Level and determine monitoring plan. Document the Monitoring Plan on page 6. Include the Monitoring Plan in the subaward agreement. Attach additional sheets if necessary.

#### Possible Monitoring Plans:

Subrecipient Deemed Low Risk	Subrecipient Deemed Medium Risk	Subrecipient Deemed High Risk
<ul style="list-style-type: none"> <li>• Monitor Subrecipients for compliance with programmatic and financial reporting requirements, including validating all payments.</li> <li>• Subrecipient is required to submit annual performance and financial reports. Review reports.</li> <li>• Subrecipient must complete the Subrecipient Survey annually.</li> <li>• Monitoring will be completed by email, in person and/or telephone interview.</li> <li>• Technical assistance will be provided as needed.</li> <li>• Audit review (yearly)</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor Subrecipient for compliance with programmatic and financial reporting requirements, including validating all payments.</li> <li>• Subrecipient is required to submit semi-annual performance and financial reports. Review reports.</li> <li>• Additional monitoring will focus on the aspects that influenced the risk determination. This may require Subrecipient to provide supporting documentation on expenditures on selected invoices, in-person desk audits, on-site monitoring to track compliance, etc.</li> <li>• Technical assistance will be provided as needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Subrecipient must attend a training on financial and program requirements of federal awards.</li> <li>• Monitor Subrecipient for compliance with programmatic and financial reporting requirements, including validating all payments. Prior approvals will be required for certain expenditures.</li> <li>• ODFW will conduct an on-site visit to include programmatic and fiscal components.</li> <li>• In-person desk audit within 3 months of project start and at least quarterly thereafter.</li> <li>• Monitoring will focus on the aspects that influenced the risk determination.</li> <li>• Additional site monitoring will be conducted as needed to track compliance efforts. Subrecipient assessed as high risk may be given a corrective action plan to work toward compliance.</li> <li>• This may include requiring the subrecipient to submit all supporting documentation for each invoice.</li> <li>• Technical assistance will be provided as needed.</li> </ul>

**Monitoring Plan for Subrecipient**

Subrecipient Name:

Subrecipient Type:

UEI:

Completed for FY:

Date Completed:

Completed By—Name:

Completed By—Program:

Provide details of monitoring plan below.

*Note: If Monitoring Plan includes any conditions beyond what is listed in “Low Risk” above, you must notify the subrecipient as per 2 CFR 200.208(d). See Policy ASD\_232\_PO and Procedure ASD\_232\_PR for information about executing the monitoring plan.*