

UNCG Sub-recipient Risk Analysis – High/Low Risk Entities

Sub-recipient Name: _____

Date: _____

Prime Sponsor: _____

Reviewed By: _____

Sub-award #: _____

Risk Level: _____

Criteria	Lower Risk	Higher Risk	Assessment	Comments
			Low/Med/High	
<i>Foreign or Domestic</i>	Domestic	Foreign		
<i>Percentage of Award Subcontracted</i>	Total cost is <48.9%	Total cost is >49%		
<i>Cost Share Required?</i>	No	Yes		
<i>Sub-recipient's Audit Status</i>	Current, no findings or related corrective actions	Findings or related corrective actions		
<i>Sub-recipient Subject to Federal Audit Requirements</i>	Yes	No		
<i>Maturity of Sub-recipient's Organization</i>	Mature	Start-up or Novice		
<i>Organization Type</i>	University or non-profit	Industry		
<i>Award Type</i>	Grant	Contract		
<i>Amount of Sub-grant/subcontract</i>	Total cost is <\$499,999	Total cost is >\$500K		
<i>Accounting Systems Established</i>	Yes	No		
<i>Substantially changed systems</i>	No	Yes		
<i>Procurement Systems</i>	Formal policies and procedures	No formal policies and procedures or ad-hoc		
<i>Negotiated F&A Rage Agreement</i>	Yes	No		
<i>Prior experience working with campus</i>	Previous positive experience	New sub-recipient or previous negative experience		
<i>ITAR / EAR Type Work</i>	No	Yes		
<i>ICUC / IRB Compliance</i>	No	Yes		
<i>Relationship of sub-recipient to PI and potential for conflict of interest</i>	No existing or former relationship to PI	PI relative		
<i>SOW & Deliverables</i>	Report Only	Tangible products; pivotal to success		
Total Risk Score				

Risk level assessment & actions (circle risk level assessment)	
Low	Annual audit or financial statement verification
Medium	As appropriate, require more detailed invoicing for sub-recipient with supporting documentation or receipts; as appropriate, seek guidance from PI, pre-award administration or legal on complex contract or compliance issues and annual audit or financial statement verification
High	As appropriate, require more detailed invoicing for sub-recipient with supporting documentation or receipts and/or more frequent/detailed financial and/or programmatic reporting; as appropriate, seek guidance from PI, pre-award administration or legal on complex contract or compliance issues; annual audit or financial statement verification
Very high	Full assessment prior to issuance of subaward. PI acknowledgement of monitoring roles and responsibilities. As appropriate, require more detailed invoicing for sub-recipient with supporting documentation or receipts and/or more frequent/detailed financial and/or programmatic reporting; as appropriate, seek guidance from PI, pre-award administration or legal on complex contract or compliance issues; annual audit or financial statement verification

General Instructions:

- Risk assessment procedure should be applied to each new sub-award and each substantial modification
- Current audit/financial reports are considered each time the risk assesment is conducted