Pre-Award Risk Assessment

This project was supported by Grant #15PJDP-21-GK-02759-JJVO, 15PJDP-21-GK-02761-JJVO and 15PJDP-21-GK-02760-DTVF awarded by the Office of Juvenile Justice and Delinquency Prevention, Office of Justice Programs, U.S. Department of Justice. The opinions, findings, and conclusions or recommendations expressed in this publication are those of the authors and do not necessarily reflect those of the Department of Justice.
Pre-Award Risk Assessment

Purpose

★ NCA is required to review and assess the potential risks presented by applicants for Federal grants prior to making an award (2 C.F.R. § 200.206). NCA will use a variety of factors, which may include financial capabilities and past performance, in a risk-based approach.

★ To facilitate part of the risk assessment, NCA applicants are required to complete a Pre-Award Checklist to assess their financial capability and submit their responses to the assessment to NCA as part of their application.

★ To help better prepare potential applicants, the following slides will show you what questions you can expect to see on the online grant application.
Audit/ General Information

For the purposes of this questionnaire, an "audit" is conducted by an independent, external auditor using generally accepted auditing standards (GAAS) or Generally Governmental Auditing Standards (GAGAS), and results in an audit report with an opinion.

- Please indicate what type of audit the applicant has had performed:
  - Single Audit

- Date of Most Recent Single Audit or Audited Financial Statements:
  - Date should be fiscal year and if not, date audit was conducted

- On the most recent audit, what was the auditor’s opinion?

- In the past three fiscal years, no "Materials Weakness" was disclosed.

Has the applicant organization been involved in any other financial or programmatic audits in the last three years?
- Yes

If yes, please list the agencies that conducted the audit and when the audit was completed:

Has your organization managed Federal grants or cooperative agreements within the last 36 months?
- Yes

Organization’s Annual Budget
- If you are part of an umbrella organization, please specify the budget for your organization only.
## Financial Systems Certifications

By checking each of the boxes below, I certify that the following statements are true:

- The applicant organization utilizes accounting software.
  Applicant will be able to provide the necessary reports and ledgers upon request.

- The applicant organization’s accounting system separately identifies receipt and expenditure of program funds for each grant.
  Expenses must be identified as expenses for the individual NCA grant award in the accounting system.

- The applicant organization’s accounting system provides control and accountability of federal funds.
  Including prevention of expenditures in excess of approved budget and in compliance with federal guidelines.

- The financial management system is capable of producing a detailed activity ledger (GL) for each grant.

- The applicant has a system in place to track and accurately allocate employees actual time spent performing work for each federal award.
  Records are maintained for each employee that track employee actual time spent performing work for each federal award, and to accurately allocate charges for employee salaries and wages for each federal award, and maintain records to support the actual time spent and specific allocation of charges associated with each employee.
# Required Policies and Procedures

The following policies are board adopted/agency approved and currently in place and meet the requirements of 2 CFR §200 and/or the DOJ Grants Financial Guide:

- [ ] Pay rates and benefits, time and attendance, and payment methods.
- [ ] Management of equipment, supplies and property
- [ ] Purchase/procurement of equipment, supplies, property, and services
- [ ] Checking the Excluded Parties List system for suspended or debarred consultants/contractors prior to obligation.
- [ ] Record retention
- [ ] Travel policies
- [ ] Separation of financial duties
- [ ] Appropriate background screening
  
  Please visit [Suitability for individuals interacting with participating minors](#) for more information.

- [ ] Employee Eligibility Verification
  
  Please visit [Employee eligibility verification](#) for more information.
Thank you!