



Federal Uniform Guidance requires that any recipient of Federal funds be assessed for fraud risk and risk of noncompliance to determine the appropriate level of monitoring by the Board. In addition, Ohio Revised Code 340.03 requires that Boards consider the cost effectiveness and quality of the provider's services and supports and continuity of care. In addition, the board may review cost elements specific to a provider's services and supports and implementing a utilization review when deciding to contract with a provider agency.

Risk assessments and determinations will be completed prior to the Board entering into a contract with a provider and periodically as determined necessary based on the subrecipient's level of risk.

The following factors are required to be considered to determine a subrecipient's risk of fraud or noncompliance.

- Provider's prior experience with the same or similar contracts
- The results of previous audits including whether or not the contract receives a Single Audit in accordance with the Uniform Guidance, and the extent to which the same or similar contract has been audited as a major program
- Whether the provider has new personnel or new or substantially changed systems
- The extent and results of Federal awarding agency monitoring
- Any other factors deemed appropriate to consider regarding a provider's risk of non-compliance.

The information obtained from this assessment in response to the above will be used by the Board to determine the appropriate level of monitoring in accordance with the Board's Monitoring Policy.

This tool will be used to evaluate and determine if the subaward has a low, medium, or high risk of non-compliance and whether additional monitoring tools are required per the Board's subrecipient monitoring policy.

## General

Organization

Risk Assessment Prepared By

Title of Person Completing Risk Assessment

Date Risk Assessment Prepared

## Key Performance Indicators

Most Recent Audited Period (example June 30, XXXX or December 31, XXXX):

Please provide the following information (in \$) for the period indicated above. Ratios are calculated using in-form programming and do not require manual calculation.

Financial Data	Value	KPI Ratios	Calculation	Benchmark	Result
Current Assets:		Current Ratio:	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	> 1.50	
Current Liabilities:		Debt to Equity Ratio:	$\frac{\text{Total Liabilities}}{\text{Total Net Assets (Equity)}}$	< 1.50	
Total Liabilities:		Administrative Costs to Expenses:	$\frac{\text{Total Administrative Costs}}{\text{Total Expenses}}$	< 20%	
Total Net Assets/Equity (without donor restrictions):		Revenue to Expenses:	$\frac{\text{Total Revenue}}{\text{Total Expenses}}$	> 1	
Total Revenue (without donor restrictions):		Net Asset Reserve (# months):	$\frac{\text{Total Net Assets (Equity)}}{\text{Total Expenses}/12}$	≥ 3	
Total Expenses (without donor restrictions):		Percent of Funding from MHRBWCC:	$\frac{\text{Total Rev. from MHRBWCC}}{\text{Total Revenue}}$	< 70%	
Total Management & General Costs (non-program):					
Total Current Revenue from MHRBWCC:					

If any of the above benchmarks are not met (in red), please provide a brief explanation:

## Agency Staffing KPIs

Number of employees leaving for any reason between 1/1/25 and 12/31/25		$\text{Turnover Rate} = \frac{\text{\# Employees Leaving}}{\text{Average (\# Employees Beginning, \# Employees End)}}$	
Number of employees on 1/1/25			
Number of employees on 12/31/25			
How many positions were budgeted for Warren/Clinton Counties?			
How many of these Warren/Clinton County positions were filled on 12/31/25?			

Provide any observations or explanation regarding CY24 turnover/vacancies:

## Complexity

**Does your Organization intend on using any funds received from the MHRBWCC to meet any of your matching requirements?** If "Yes", please provide details below (i.e. - Funding Source, Amount, etc.). ☐ Yes ☐ No

**Does your Organization receive any Federal awards directly from a Federal awarding agency?** If "Yes", please list below. ☐ Yes ☐ No

**How many full-time staff are employed by the agency?** Attach a Table of Organization.

**Attach a short narrative regarding the subrecipient's prior experience with the same or similar subaward and compliance with federal award/subaward requirements, if applicable.**

## Organizational/System Changes

**Have there been changes in the accounting or computer systems in the past 12 months and/or any anticipated changes in the foreseeable future?** If yes, describe below. ☐ Yes ☐ No

**Have there been changes in the EHR computer system in the past 12 months and/or any anticipated changes in the foreseeable future?** If yes, describe below. ☐ Yes ☐ No

**Have there been changes in management (i.e. - CEO, CFO, etc.) in the past 12 months and/or any anticipated changes in the foreseeable future (i.e. - planned retirements)?** If yes, describe below. ☐ Yes ☐ No

**Has the Organization undergone a re-organization, re-structuring or downsizing in the past 12 months and/or any anticipated changes in the foreseeable future?** If yes, describe below. ☐ Yes ☐ No

**Have there been any major changes in policies or procedures in the past 12 months and/or any anticipated changes in the foreseeable future? (i.e. funding priorities, organization operations)** If yes, describe below. ☐ Yes ☐ No

**Is there any known potential for a significant reduction of, or a termination of, current funding within your organization or any other issues that may cause concern about program or organization viability? (i.e., grant expiration, potential serious financial loss exposures, bad debt, etc.).** If yes, provide details including corrective actions taken and the effectiveness of those actions below. ☐ Yes ☐ No

## Management/Personnel Stability

**Does the administrative staff (CEO, CFO) have at least three (3) years' experience in their current position with the organization, or at least five (5) years' experience in a comparable position in the field?** Please list staff and number of years below. ☐ Yes ☐ No

## Controls/Accounting System

**Identify the methods(s) used for financial reporting on your organization level reports and your Financial Statements during Audit (i.e., Cash, Accrual, etc.)**

**How often do you report your financial statements to your board of directors?** ☐ Monthly ☐ Quarterly ☐ Annually ☐ Other:

**What financial software package does the Organization utilize (i.e., Excel, QuickBooks, etc.)?**

**What EHR software/program is being utilized by the Organization?**

**Does your accounting system identify the receipt and expenditure of program funds separately for each grant?** ☐ Yes ☐ No ☐ Not Sure

**Does your accounting system provide for the recording of expenditures for each grant/contract by budget cost categories shown in the approved budget?**

☐ Yes ☐ No ☐ Not Sure

**Are time distribution records maintained for each employee that specifically identify effort charged to a particular grant or cost objective?**

☐ Yes ☐ No ☐ Not Sure

**Does your accounting system include budgetary controls to preclude incurring obligations or costs in excess of total funds available or by budget cost category (e.g., Personnel, Travel, etc.)?**

☐ Yes ☐ No ☐ Not Sure

## Irregularities

**Is the Organization aware of any of the following at the Organization or with its sub-contractors? If yes, list proposed or actual actions below.**

**Fraud:** ☐ Yes ☐ No

**Waste:** ☐ Yes ☐ No

**Abuse:** ☐ Yes ☐ No

## Monitoring

**What was the completion date of your last audit?**

**What date range did the last audit cover?**

**What agency conducted the last audit?**

**What is the name of the Lead Partner on the Audit Engagement?**

**How many years has the lead partner been on the organization's audit?**

**Does the organization receive federal funds?**

**What were the results of previous audits including whether a Single Audit was performed in accordance with the Uniform Guidance, and the extent to which the same or similar subaward has been audited as a major program.** (Provide documentation from subrecipient's auditor addressing the history of audits performed where a similar federal grant was audited as a major program.)

## Additional Factors

### Debarment

**Has Organization been suspended, debarred, or determined ineligible from entering into contracts with any department or other agency of the Federal Government, or received a notice of proposed debarment or suspension?**

☐ Yes ☐ No

**Organization agrees to provide immediate notice to MHRBWCC if it is suspended, debarred, or declared ineligible by any department or other agency of the Federal Government at any time while under contract.**

☐ I Agree

### Findings for Recovery

**Pursuant to ORC 9.24, does the organization have a certified, unresolved finding(s) for recovery with the Auditor of State or received notice of proposed finding for recovery?**

☐ Yes ☐ No

**Organization agrees to provide immediate notice to MHRBWCC if it has a finding for recovery from the Auditor of State at any time while under contract**

☐ I Agree

## Property Standards & Procurement Standards

**Does your property management system(s) provide for maintaining:**

- a) an identification number
- b) an identification number
- c) source of the property, including the award number
- d) where title vests
- e) acquisition date
- f) federal share of property costs
- g) location and condition of the property
- h) acquisition cost
- i) ultimate disposition information

☐ Yes ☐ No ☐ Not Sure

**Does your organization maintain written procurement procedures which:**

- a) avoid unnecessary purchases
- b) provide an analysis of lease and purchase alternatives
- c) provide a process for soliciting goods and services

☐ Yes ☐ No ☐ Not Sure

**Does your procurement system provide for selection on a competitive basis and documentation of cost or price analysis for each procurement action?**

☐ Yes ☐ No ☐ Not Sure