

# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

## GENERAL ASSESSMENT

1. Is the entity new to operating or managing state and/or federal funds (*has not done so within the past five years*)?

Yes  No  N/A

COMMENTS

2. Has there been high staff turnover or has the agency reorganized within the last three years?

Yes  No  N/A

COMMENTS

3. Are the staff assigned to the programs inexperienced with the programs (*worked with a program for less than two funding cycles*)?

Yes  No  N/A

COMMENTS

4. Has the entity been untimely in the submission of?

a) grant applications	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
b) fiscal reporting	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
c) draw downs	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
d) budgets/revisions	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A

COMMENTS

# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

5. Has the entity been timely in responding to program/fiscal questions?

Yes  No  N/A

COMMENTS

6. Have members of the agency (*program offices, auditors, staff employed by the entity, etc.*) alerted Charles County Government of potential risk areas?

Yes  No  N/A

COMMENTS

7. Does the entity have effective procedures and controls?

Yes  No  N/A

COMMENTS

8. Other areas of general assessment risk or concern:

COMMENTS

**LEGAL ASSESSMENT**

1. Does the agency/entity have or previously had a lawsuit(s) filed against them?

*(If yes, list all pending and/or previous lawsuits with detailed information regarding who filed the lawsuit, the reason for filing, and the final judgment rendered)*

Yes  No  N/A

COMMENTS

2. Have any organization staff been jailed, convicted of a felony or are currently under criminal investigation?

Yes  No  N/A

COMMENTS

3. Other areas of legal assessment risk (*entity-specific*):

COMMENTS

# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

## FINANCIAL SYSTEM ASSESSMENT

1. Does the entity have a financial management system in place to track and record the program expenditures?  
(Example: QuickBooks, Visual Bookkeeper, Socrates Media, Peachtree or a Custom Proprietary System)

Yes  No  N/A

COMMENTS

2. Does the accounting system identify the receipts and expenditures of program funds separately for each award?

Yes  No  N/A

COMMENTS

3. Will the accounting system provide for the recording of expenditures for each award by the budget cost categories shown in the approved budget?

Yes  No  N/A

COMMENTS

4. Does the entity have a time and accounting system to track and maintain effort (*work*) by funding source/program?

Yes  No  N/A

COMMENTS

5. Does the entity have an indirect cost rate?

Yes  No  N/A  (if yes, please include the rate and the entity approving the rate in the comments)

COMMENTS

## CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

6. Other items of financial system assessment (*entity-specific*)

COMMENTS

--

OVERALL FISCAL ASSESSMENT

1. Is the amount of funding from Charles County large in terms of percentage of overall funding for the entity?  
If large, enter percentage of overall funding in comments section.

Yes  No  N/A

COMMENTS

2. Is there an unusual level of discretion in monetary decisions?

Yes  No  N/A

COMMENTS

3. Has the entity frequently been untimely in the drawn down of funds?

Yes  No  N/A

COMMENTS

4. Are there variations over 5% or \$5,000 between expenditures and the approved budget in any individual program/grant?

Yes  No  N/A

COMMENTS

5. Has the entity returned (*lapsed*) significant unspent funds?

Yes  No  N/A

COMMENTS

## CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

6. Does the entity have a large amount of budget carryover?

Yes  No  N/A

COMMENTS

7. Other items of overall fiscal assessment (*entity-specific*):

COMMENTS

# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

## FINANCIAL STABILITY ASSESSMENT

1. Has a State or Federal agency or another authority placed the entity in a special financial status (*e.g., financial watch, fiscal emergency, high risk, etc.*)?

Yes  No  N/A

COMMENTS

2. Has the entity ever used special loan or funding programs to meet its cash needs?

Yes  No  N/A

COMMENTS

3. Has the entity had difficulties raising local revenue (*e.g., taxes, levies, fundraising, etc.*)?

Yes  No  N/A

COMMENTS

4. Has a State or Federal agency or other authority placed special financial conditions on the entity's award?

Yes  No  N/A

COMMENTS

5. Do the financial reports show an insufficient fund balance after meeting its obligations?

Yes  No  N/A

COMMENTS



# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

6. Has the entity had difficulty meeting matching/maintenance of effort requirements?

Yes  No  N/A

COMMENTS

7. Do the entity's financial reports indicate cash flow problems?

Yes  No  N/A

COMMENTS

8. Do the financial reports indicate possible supplanting issues?

Yes  No  N/A

COMMENTS

9. Do the entity's financial reports indicate a large number of corrections or journals?

Yes  No  N/A

COMMENTS

10. Has the entity provided adequate supporting documentation for draws and reporting requirements?

Yes  No  N/A

COMMENTS

11. Other items of financial stability assessment (*entity-specific*):

COMMENTS

# CHARLES COUNTY GOVERNMENT RISK ASSESSMENT TOOL

---

Name of Agency \_\_\_\_\_

Person Completing Assessment \_\_\_\_\_

Date \_\_\_\_\_