



STATE OF IOWA

TERRY E. BRANSTAD, GOVERNOR
KIM REYNOLDS, LT. GOVERNOR

DEPARTMENT OF NATURAL RESOURCES
CHUCK GIPP, DIRECTOR

2 CFR 200.331 requires pass-through entities to conduct a risk assessment of each sub-recipient. **Please complete and return the questionnaire as part of your grant application.** *If questions arise while completing the questionnaire please contact Jen Kopp, Iowa Department of Natural Resources, at 515.725.8208 or jen.kopp@dnr.iowa.gov.*

Grant Applicant Risk Assessment Questionnaire

- A. Was an audit performed in the prior fiscal year?
- B. If so, please provide a copy of your audit report. If not, please answer the following questions. If the answer to any question is not yes, please provide a brief explanation of your entity's process.
1. Are the accounting records maintained on a current basis?
 2. Are bank accounts reconciled by an employee who does not sign checks, handle or record cash?
 3. Are reconciliations reviewed and approved by a person who is not responsible for receipts and disbursements?
 4. Are inventory counts verified by persons independent of those in charge of the inventory records?
 5. Are capital assets tested periodically by an individual having no responsibility for the assets?
 6. Are capital expenditures authorized by appropriate officials and the governing body?
 7. Is a physical inventory taken periodically (at least annually) and reconciled to detailed capital asset records?
 8. Is a list of receipts prepared by the mail opener?
 9. Is an independent reconciliation of recorded receipts to the initial listing performed?
 10. Is a restrictive endorsement placed on each incoming check upon receipt?
 11. Are responsibilities for the disbursement/expenditure approval function segregated from those for the voucher preparation and purchasing functions?
 12. Are responsibilities for reconciling disbursements/ expenditures with the check/warrant register segregated from those preparing the vouchers?
 13. Is final approval for payment made by a different individual than the check/warrant signer?
 14. Are all disbursements/expenditures required to be supported by invoices or other documentation?
 15. Does the person reviewing the claims have sufficient knowledge of federal and state grant requirements, laws and regulations to determine cost allowability?
 16. Are supporting documents for claims effectively canceled at the time of approving the payment to prevent their reuse?
 17. Are controls maintained over the supply of unused and voided checks/warrants?

18. Are salaries approved by the governing body for full-time and part-time employees?
19. Are time sheets used and approved by appropriate personnel?
20. Are financial reports reviewed and approved at appropriate levels of management?
21. Is management committed to providing proper stewardship for property acquired with federal awards?
22. Are accurate records maintained for all acquisitions and dispositions of property acquired with federal awards?
23. Is a physical inventory of equipment periodically taken and compared to property records?
24. Are procedures established to ensure the federal awarding agency is appropriately reimbursed for dispositions of property acquired with federal awards?
25. If requested, could a certification from the donor be obtained or other procedures be performed to identify whether matching contributions are from non-federal sources?
26. Have procedures been established to verify vendors providing goods and services under the award have not been suspended or debarred by the federal government?

Completed by: _____ Signature: _____

Title: _____ Date: _____

Phone Number: _____ email: _____