



CSBG Risk Assessment Tool

Agency Name:

Monitor's Name:

Date Completed:

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score
Financial Stability Category						
Size and Complexity of Grants	Large grants that are very complex		Medium size grants		Small grants that are not very complex	
Size of the Agency	Small Agency with less than 8 staff members (budget under \$500,000).		Medium-sized Agency with 25+ staff members (budget of \$1m to \$2m).		Large Agency with more than 80 staff members (budget over \$8m).	
Prior Year Grant Spending	Over 75% of the grant remains unspent	Between 50% and 75% of the grant remains unspent	Between 50% and 79% spent	Between 80% and 99% spent	100% of grant spent	
Ratio of Direct Program Funding to Administrative Costs	High amount of funds spent on admin and very low number of other funding sources which limits the assistance to clients (agency is using grant funds mostly to fund employees)	Average balance/ratio of program to admin costs with CSBG funds Between 35% and 15% when agency shows limited number of other funding sources (2 to 3 other sources)	Average balance/ratio of program to admin costs with CSBG funds Between 35% and 26% when agency shows a good portfolio of other funding sources (3 to 5 other sources)	Good balance/ratio of program to admin costs with CSBG funds Between 25% and 16% when agency shows a strong portfolio of other funding sources (over 5 sources)	Good balance/ratio of program to admin costs with CSBG funds Less than 15%	
Cash Flow	Cash flow problems (no reserve funds; short-term loans; aged payables over 60 days; little CSBG used for direct; improper expenditures based on cost allocations).	Cash flow problems (low reserve funds; short-term loans; aged payables over 30 days; more frequent credit card usage).	Annual line of credit is being used to make payroll only once a year during grant funding delays due to year-end processing	No cash flow problem. But cash flow ratio weak.	No cash flow problem. Board has approved contingency plan. Line of credit has not been used in the past two years	
Improper Expenditures Based on Cost Allocation, Approved Budget, and Grant Restrictions	High number of errors in billing process. Cost allocation is not being used or is out of date.		Average rate of errors to no errors in billings for unallowable or expenditures not in budget		Low rate of errors to no errors in billings for unallowable or expenditures not in budget	
Financial Stability Score:						0

Monitoring Tasks: Enter monitoring tasks by Risk Category. Enter tasks to be conducted in upcoming monitoring reviews. The information can be in forms of 1.) questions to ask CAA leadership, staff, or board, 2.) instructions of support documents to collect, 3.) comments on an issue that was discovered during the assessment.

Risk Based Monitoring Tasks

Monitoring Tasks - Financial Stability:

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks
Board Compliance Category							Monitoring Tasks-Board Compliance:
Tripartite Board Structure	Not in compliance				In compliance		
Board Membership	Vacant positions over 90 days		Vacant positions under 90 days		No vacancies		
Quorum for Board Meetings	Most board meetings do not have a quorum according to the bylaws.		Some board meetings do not have a quorum according to the bylaws.		All board meetings have a quorum according to the bylaws.		
Board Meeting Minutes	Minutes are not recorded and maintained as required by the agency bylaws		Minutes are not consistently recorded and maintained as required by the agency bylaws		Minutes are consistently recorded and maintained as required by the agency bylaws		
Board Participation	Board members are not trained on their roles & resopnsibilities. Members do not consistently attend board meetings. Members do not participate in the planning, development and evaluation of Agency operations.	Board members receive sporadic training on their roles & responsibilities. Only a few members consistently attend board meetings. Only a few members participate in the planning, development and evaluation of Agency operations.	Board members receive annual training on their roles & responsibilities. Some (but not all) members consistently attend board meetings. Some (but not all) members participate in the planning, development and evaluation of Agency operations.	Most board members receive routine training on their roles & responsibilities. Most members consistently attend board meetings. Most members participate in the planning, development and evaluation of Agency operations.	All board members are routinely trained on their roles & responsibilities. All members consistently attend board meetings. All members participate in the planning, development and evaluation of Agency operations.		
Evaluation of Executive Director	The Board fails to evaluate the Executive Director annually based on job description & performance.		The Board fails to evaluate the Executive Director in a timely manner based on job description & performance.		The Board evaluates the Executive Director annually and on time based on job description & performance.		
Board Strategic Planning Participation	Board members do not participate in the Agency's strategic planning process.		Board members approve the Agency's strategic plan, but are not engaged in the development or evaluation of the plan.		Board members are engaged in the development, approval and evaluation of the Agency's plan.		
Board Leadership Experience	New Board/Weak Board/Recent or Frequent Leadership Changes. The Board does not set policies to ensure the Agency is run legally, ethically and effectively. Agency does not have a clear policy on conflict of interest or the Agency does not follow their conflict of interest policy. Board members spend no time advocating for the agency in the community.		Board members receive periodic orientation & training on Community Action and anti-poverty programs. The Board approves policy changes but is not engaged in routinely reviewing/updating policies as needed. Agency's conflict of interest policy is not consistently followed. Some board members spend time advocating for the agency in the community.		Board members receive routine training on Community Action and anti-poverty programs. The Board reviews, updates and approves policy changes as needed. Agency's conflict of interest policy is clear and consistently followed. Board members are strong advocates for the Agency in the community.		

Risk Categories & Risk Factors		1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks	
Financial Report Review		Financial reports are not presented to board members. Board members receive no training/support/explanation of financial reports. Board members are not engaged in making financial mangement decisions.		Financial reports are not routinely presented at board meetings. Board members are provided with limited training/support to help them understand financial reports. Board members do not receive enough information to make good financial management decisions.		Financial reports are presented at each board meeting. Board members are provided with adequate training/support to help them understand the information presented. Board members are given enough information to make good financial management decisions.			
ROMA		Board members do not receive training or support pertaining to use of ROMA principles/framework.		The board has a basic knowledge of ROMA but does not fully engage in regular performance management discussions.		The board understands and utilizes the ROMA performance management framework. Board meeting minutes reflect the use of ROMA principles and framework.			
Board Compliance Score:							0		
Past Performance Category:									Monitoring Tasks - Past Performance:
Community Needs Assessment		Agency does not have a Community Needs Assessment. CNA is out of date (more than 3 years old). Most recent CNA does not meet Organizational Standards requirements.		A new Community Needs Assessment is due. The most recent CNA did not fully meet Organizational Standards.		Community Needs Assessment has been completed within 3 years and meets all Organizational Standards requirements.			
Support of ROMA Principles		Agency does not continuously use of the full ROMA cycle or comparable system for program assessment, planning, implementation, achievement of results, and evaluation. Agency does not use the services of a ROMA-certified trainer or implementer (or equivalent) to assist in implementation.		Agency coordinates regularly (more than annually) with a ROMA Certified Trainer or Implenter.		Agency has a ROMA Certified Trainer or Implementer on staff. Staff participates in MCAPs ROMA Alliance group. Agency utilizes the ROMA cycle or a comparable system to evaluate and improve programs and services.			

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks
Participation in Service or Resource Planning with Community Partners	No participation in service or resource planning with community partners such as HUD Continuum of Care plan, One Stop Shops for WIOA, and others. No participation in collaborative projects with state agencies; local governments; and non-profit or faith-based organizations that serve low-income people.		Some participation in service or resource planning with community partners such as HUD Continuum of Care plan, One Stop Shops for WIOA, and others. Some participation in collaborative projects with state agencies; local governments; and non-profit or faith-based organizations that serve low-income people.		Participation in service or resource planning with community partners such as HUD Continuum of Care plan, One Stop Shops for WIOA, and others. Leadership participation in collaborative projects with state agencies; local governments; and non-profit or faith-based organizations that serve low-income people.		
Community Level Initiatives	Agency does not lead or participate in community-level initiatives. Agency cannot report progress or outcomes for the Annual Report.		Agency leads or participates in at least 1 community-level initiative (in any phase of development). Agency reports progress and outcomes for the Annual Report		Agency leads or participates in 3 or more community level initiatives in the implementation or maturity phase. Progress and Outcomes are reported in the CSBG Annual Report.		
NPI Targets vs. Actuals	Annual report data shows the Agency met less than 75% of its NPI targets.		Annual report data shows the Agency met 75% to 89% of its NPI targets.		Annual report data shows the Agency met 90% or more of its NPI targets.		
Data Collection System	No automated system for data collection. System is not reliable No methods/procedures in place to support unduplicated counts of people served and outcomes achieved.		Separate systems for collecting data. No clear or reliable controls in place to support unduplicated counts of people served and outcomes achieved.		Integrated system that allows for real-time data collection and has controls in place to support unduplicated counts of people served and outcomes achieved.		
Past Performance of CSBG-funded Programs:						0	
Past Monitoring Category:							Monitoring Tasks - Past Monitoring:
Prior Financial Monitoring	None within the past 24 months.		Desk Review within the past 18 months		Onsite financial monitoring within the past 12 months		
Prior Programmatic Monitoring	None within the past 24 months		Desk Review within the past 18 months		Onsite programmatic monitoring within the past 12 months		
Prior Organizational Standards Monitoring	None within the past 24 months		Desk Review within the past 18 months		Onsite organizational standards monitoring within the past 12 months		
New Community Action Agency Monitoring	Need to monitor within 12 months				Not a new Community Action Agency		

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score
Financial Findings	Many major financial findings with internal control problems. Findings in the Fiscal Monitoring, or other programs.		1 to 2 financial findings		No findings	
Programmatic Findings	Many major programmatic findings with internal control problems. Findings in the Programmatic Monitoring, or other programs		1 to 2 programmatic findings		No findings	
Organizational Standards Findings	Unmet standards requiring a Technical Assistance Plan.		Unmet standards requiring no more than 30 days.		100% of standards are met.	
Type of Corrective Action	QIP	TAP with several finding (more than 4)	TAP with several finding (less than 3)	Corrective Action Plan - In progress (close to being completed)	None	
Disallowed Costs	Agency on a repayment plan	Pending a repayment plan	Disallowed costs repaid	Questioned costs identified	No disallowed costs identified.	
Documentation	Source and supporting documentation is weak/unorganized/incomplete and is difficult to access.		Documentation is adequate, but is not readily available.		Documentation is thorough and organized. Records are readily available.	
Past Monitoring Score:						0
Single Audit Category:						
Audit Findings - Financial	Multiple findings in the same audit related to financial management. Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years.		No material findings. No significant internal control deficiencies.		No findings in the last audit. No unresolved audit findings or exceptions from prior years.	
Audit Findings - Programmatic	Multiple findings in the same audit related to program management. Same/similar findings in more than one audit relatedto program management. Unresolved audit findings or exceptions from prior years.		No material findings. No significant internal control deficiencies.		No findings in the last audit. No unresolved audit findings or exceptions from prior years.	

Risk Based Monitoring Tasks	
Monitoring Tasks - Single Audit:	

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks
Last Audit	Findings in the last audit. Same audit firm used for many years. Same person completes audit each year. Audits are filed late with Federal Audit Clearinghouse.		No findings. Contract with the same firm over 5 years. Audit conducted by the same auditor. Audits are not consistently filed with the Federal Audit Clearinghouse in a timely manner.		No findings. Audit firm service bid ever 5 years. Different auditor every 5 years. Audits filed with the Federal Audit Clearinghouse in a timely manner.		
Program Funding	Reduction and/or loss of funding or programs.		No Changes		Strong funding may include increases and/or new programs.		
Single Audit Score:						0	
Leadership & Key Staff Category:							Monitoring Tasks - Leadership & Key Staff:
Key Management	Changes or instability in key management positions, e.g. Executive Director, Fiscal Manager, Program Manager.		Changes in key management positions within the last 3 years.		No changes in key management wiithin the last 5 years.		
Key Financial Staff	Instability/constant turnover among key fiscal staff.		Some staff turnover that was expected or planned for. Changes in key financial staff within the last 3 years.		Key fiscal staff is experienced. Limited turnover among fiscal staff.		
Personnel Policies	Personnel policies have not been reviewed by an attorney and approved by the governing board within the past 5 years. Agency does not have a whistleblower policy, or the policy has not been approved by the governing board.		Personnel policies are not reviewed and updated as needed. Policies are under review / in development.		Personnel policies are in compliance and have been reviewed, updated and approved as needed.		
Staff Development	Limited or no investment in staff development.		Training is provided sporadically. Agency does not have a standard process for orientation and training of new hires.		Staff are provided with regular training opportunities. All staff are provided the orientation and training when hired.		

Risk Based Monitoring Tasks
Monitoring Tasks-Reporting:
Monitoring Tasks-Complaints:

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks
Complaint Resolution Policy & Procedures	<p>No written policies and procedures.</p> <p>Policies and procedures are not routinely reviewed and updated as needed.</p> <p>Policies & procedures are not communicated to customers.</p> <p>Policies & procedures are not consistently followed.</p>		<p>Policies and procedures are written but are not readily available to staff and customers.</p> <p>Policies and procedures are not routinely reviewed and updated.</p> <p>Policies and procedures are not communicated to customers in a clear and consistent way.</p> <p>There is evidence that in some instances, policies and procedures were not followed.</p>		<p>Policies and procedures are written and readily available to staff and customers.</p> <p>Policies and procedures are reviewed routinely and updated as needed.</p> <p>Policies and procedures are communicated to customers in a clear and consistent way.</p> <p>Policies and procedures are followed consistently.</p>		
Complaints Score:						0	

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score	Risk Based Monitoring Tasks
--------------------------------	--------	------------	-----------	--------	-------	-------	-----------------------------

Risk Categories	Score
Financial Stability	0.00
Management Systems	0.00
Board Compliance	0.00
Past Performance	0.00
Past Monitoring	0.00
Single Audit Report	0.00
Leadership and Key Staff	0.00
Reporting	0.00
Complaints	0.00
Risk Assessment Score	0.00