

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)	to admin costs with CSBG funds Between 35% and 15% when agency shows limited number of		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).	, ,	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 Cost allocation is not being used or is out of date.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.

sk Based Monitoring Tasks	
lonitoring Tasks - Financial Stability:	

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score
Management Systems Category:						
Type of Community Action	Private-Nonprofit (501(C)3)				Public Agency	
Agency						
Community Action Agency	Newly designated Community		A Community Action Agency with		A Community Action Agency with	
Experience	Action Agency. Agency leadership		up to 5 years of experience.		over 5 years of substantive	
	has 1 year or less experience in		Agency leadership has 1 - 5 years		experience. Agency leadership has	
	operating a CAA.		of experience in operating a CAA.		over 5 years of experience in	
					operating a CAA.	
Policies and Procedures	Weak and not followed	Staff is not aware of policies and	Policies and procedures are	Policies and procedures are	Policies are well-Documented, fully	,
		procedures, agency makes many	documented but agency does not	documented. Employees receive	implemented, and followed	
		exceptions for special	have a consistent employee	training. Policies and procedures	consistently.	
		circumstances	training program	are not followed consistently.		
Internal Controls	Weak and not followed		Documented and implemented but		Internal controls are well-	1
			not tested		documented, fully implemented,	
					tested, and followed consistently	
Integrated management of	Weak or none in place		Average integration - mostly		Fully integrated with strong	
programs/services across sites			paper, no real time schedule or		training program and evaluation to	,
			management approvals in place		ensure nothing is missed	
Financial Management System	Weak or none in place		Average integration - many		Fully integrated and strongly	
, , , , , , , , , , , , , , , , , , , ,			revisions or late invoice processing		supports the financial operation of	
					the agency	
Procurement	Incorrect or late invoices, no bids		Bids not timely, with some errors.		Bids timely, accurate, invoices paid	
	,		,,		timely, no errors in procurement	
Leveraging of Funds	Non-competitive leveraging of		Basic attempts to leverage funds.		Strong demonstration of	
	funds. Agency relies heavily on non-	1	Agency pursues small competitive		leveraging of funds - through	
	competitive funding.		grants to leverage funding.		competing for grants and other	
					funding.	
					Management Systems Score:	: 0

Risk Based Monitoring Tasks

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

isk Based N	Monitoring Ta	asks		
lonitoring	Tasks-Board	Compliance:		

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

Risk Based	Monitoring Tasks		
nitoring	Tasks - Past Perf	ormance:	

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

Risk Based M	Ionitoring Tasks	
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Monitoring T	asks - Past Monitoring:	
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Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score
Financial Findings	Many major financial findings with		1 to 2 financial findings		No findings	
	internal control problems.					
	Findings in the Fiscal Monitoring,					
	or other programs.					
Programmatic Findings	Many major programmatic		1 to 2 programmatic findings		No findings	
	findings with internal control					
	problems. Findings in the					
	Programmatic Monitoring, or					
	other programs					
Organizational Standards Findings	Unmet standards requiring a		Unmet standards requiring no		100% of standards are met.	
	Technical Assistance Plan.		more than 30 days.			
Type of Corrective Action	QIP	TAP with several finding (more	TAP with several finding (less than	Corrective Action Plan - In progress	None	
		than 4)	3)	(close to being completed)		
Disallowed Costs	Agency on a repayment plan	Pending a repayment plan	Disallowed costs repaid	Questioned costs identified	No disallowed costs identified.	
	l dente, and repayment prem	· · · · · · · · · · · · · · · · · · ·				
Documentation	Source and supporting		Docmentation is adequate, but is		Documentation is throrough and	
Documentation	documentation is		not readily available.		organized. Records are readily	
	weak/unorganized/incomplete and		not readily available.		available.	
	is difficult to access.				avanusie.	
	is difficult to decess.				Past Monitoring Score:	0
Single Audit Category:					9	
Audit Findings - Financial	Multiple findings in the same audit		No material findings.		No findings in the last audit.	
	related to financial management.					
	related to financial management.		No significant internal control		No unresolved audit findings or	
	related to financial management. Same/similar findings in more than		No significant internal control deficiencies.		No unresolved audit findings or exceptions from prior years.	
			=		_	
	Same/similar findings in more than		=		_	
	Same/similar findings in more than one audit related to financial		=		_	
	Same/similar findings in more than one audit related to financial		=		_	
	Same/similar findings in more than one audit related to financial management.		=		_	
Audit Findings Deserved	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years.		deficiencies.		exceptions from prior years.	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit		=		_	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years.		deficiencies. No material findings.		exceptions from prior years. No findings in the last audit.	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management.		No material findings. No significant internal control		exceptions from prior years. No findings in the last audit. No unresolved audit findings or	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management. Same/similar findings in more than		deficiencies. No material findings.		exceptions from prior years. No findings in the last audit.	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management. Same/similar findings in more than one audit relatedto program		No material findings. No significant internal control		exceptions from prior years. No findings in the last audit. No unresolved audit findings or	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management. Same/similar findings in more than		No material findings. No significant internal control		exceptions from prior years. No findings in the last audit. No unresolved audit findings or	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management. Same/similar findings in more than one audit relatedto program management.		No material findings. No significant internal control		exceptions from prior years. No findings in the last audit. No unresolved audit findings or	
Audit Findings - Programmatic	Same/similar findings in more than one audit related to financial management. Unresolved findings or exceptions from prior years. Multiple findings in the same audit related to program management. Same/similar findings in more than one audit relatedto program		No material findings. No significant internal control		exceptions from prior years. No findings in the last audit. No unresolved audit findings or	

Risk Base	d Monitoring T	asks		
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vionitori	ng Tasks - Singl	e Audit:		

e last audit. rm used for many completes audit each ed late with Federal ghouse. d/or loss of funding	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.
completes audit each ed late with Federal ghouse.	years. Audit conducted by the same auditor. Audits are not consistently filed with the Federal Audit Clearinghouse in a timely manner.	Different auditor every 5 years. Audits filed with the Federal Audit Clearinghouse in a timely
d late with Federal ghouse.	Audit conducted by the same auditor. Audits are not consistently filed with the Federal Audit Clearinghouse in a timely manner.	Audits filed with the Federal Audit Clearinghouse in a timely
ghouse.	Audits are not consistently filed with the Federal Audit Clearinghouse in a timely manner.	Audit Clearinghouse in a timely
ghouse.	with the Federal Audit Clearinghouse in a timely manner.	
d/or loss of funding	No Changes	
		Strong funding may include increases and/or new programs.
		Single Audit Score: 0
stability in key positions, e.g. ector, Fiscal Manager,	Changes in key management positions within the last 3 years.	No changes in key management wiithin the last 5 years.
ager.		
nstant turnover cal staff.	Some staff turnover that was expected or planned for.	Key fiscal staff is experienced. Limited turnover among fiscal staff.
	Changes in key financial staff within the last 3 years.	stan.
icies have not been in attorney and the governing board st 5 years.	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.
not have a r policy, or the policy approved by the ard.	uevelopment.	
investment in staff	Training is provided sporadically. Agency does not have a standard process for orientation and training of now bires.	Staff are provided with regular training opportunities. All staff are provided the orientation and training when
r ı aı ar	policy, or the policy pproved by the d.	or have a coolicy, or the policy coproved by the d. Training is provided sporadically. Agency does not have a standard

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KISK Based IVI	onitoring Tasks
Monitoring T	isks - Leadership & Key Staff:

Risk Categories & Risk Factors	1-High	2-Moderate	3-Average	4-Mild	5-Low	Score
Communication with Staff	No method for routinely		Management only meets with all		Staff have multiple opportunities	
	communicating with all staff.		staff annually to prepare for the		to give feedback.	
			upcoming program year.			
					Consistent methods/processes in	
					place for communicating with	
					staff.	
ROMA	Key staff do not receive training on		At least 50% of key staff have		All key staff have been trained on	
	ROMA principles.		received training on ROMA		ROMA principles.	
			principles.			
	No/minimal implementation of the				Agency programs are managed	
	ROMA framework.		Agency is working toward		within the ROMA framework.	
			managing programs within the			
			ROMA framework.			
Capacity	Less than 75% staff positions filled.		75% of staff positions filled.No		Currently fully staffed - no	
			more than 25% vacancies.		vacancies.	
	Staffing levels insufficient to					
	effectively operate programs.		Staffing plan in place, but not fully	′	Levels sufficient for effective	
			executed.		service delivery.	
					Leadership & Key Staff Score	: 0
Reporting Category:						
Timely Submission of Financial	Reports are routinely submitted		Some reports are submitted after		Reports are submitted by their due	2
Status Reports	late or are not submitted at all.		the due date.		date.	
Community Action Plan	Submitted late.		Submitted with		Submitted on time and complete.	
			missing/incomplete information.		Does not require revisions or	
	Required information is missing or				additional clarification.	
	incomplete.					
Annual Report	Data is not submitted by the due		Data is submitted on time, but		Data is submitted on time and	
	date. Data requires extensive		requires revision/correction.		does not require extensive	
	revision/correction.				revision/correction.	
Complaints Category:					Reporting Score	: 0
History of Complaints	Five or more complaints in		2- 3 complaints in a specific		No complaints	
nistory or complaints	1		· ·		ivo complaints	
	multiple programs	[program			

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

Risk Based N	Ionitoring Ta	asks	,	,	

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