



**New Mexico Environment Department
Surface Water Quality Bureau
Sub-Recipient/Contractor
On going
Risk-Based Assessment**



Purpose:

Assist the New Mexico Environment Department staff in effectively monitoring risks associated with the compliance monitoring of federal or state grants. Our focus is to insure that all grant programs meet the following requirements: adhere to the grantor's guidelines and agreements, remain within budget, carry out the scope of services, and insure that proper internal controls are in place.

Procedure:

Based on the Administrative and Fiscal Standards, a review of Internal Controls and actions of the Subrecipient/Contractor, NMED staff shall rate each category below. Scores will then be added to determine if the level of risk is high, medium or low.

Risk Assessment:

A score of **57 – 100** requires intensive follow-up and improvement based on a thorough evaluation of the grant project and execution of the approved action plan, a score of **31-56** requires evaluating areas that need improvement and improving those areas based on the approved action plan, while a score of 30 **or less** generally identifies that the program is at lower risk for potential waste, mismanagement, non-compliance or fraud.

Contractor Name:			
Award Type:			
Contract Number:			
Purchase Order Number:			
Assistance Listing(if applicable):			
Contract Term (Begin/End Date):			
Project Year: from the date of the signed contract		Score	Risk Level Low Risk
0-12 Months = Year 1	Risk Level Year 1	0	
13-24 Months = Year 2	Risk Level Year 2		
25-36 Months = Year 3	Risk Level Year 3		
37+ Months = Year 4	Risk Level Year 4		
<div style="display: flex; justify-content: space-between;"><div>Project Officer: _____ Program Manager/Bureau Chief: _____</div><div>Date: _____ Date: _____</div></div>			

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RISK LEVEL	Monitoring Plan Guidelines
LOW (0-30)	<p><u>Monitoring Plan:</u></p> <p>If the program scores are in the low level category the following will occur: the Program Manager will continue to monitor the program progress and performance along with all financial reports for accuracy, timeliness and compliance per standard monitoring practices and state/federal guidelines.</p> <ul style="list-style-type: none"> • The program will receive at least one standard site-visit during a twelve-month period.
MEDIUM (31-56)	<p><u>Monitoring Plan:</u></p> <p>If the program scores are in the medium level category the following will occur: the Project Office, through the approval of the Program Manager, will identify factors that contribute to the medium risk score. The Project Officer will provide a follow-up report to the sub-grantee that outlines areas of non-compliance as well as areas of needed improvement. The sub-grantee shall respond to SWQB with a Corrective Action Plan no more than 15 calendar days of receipt of the advisement letter.</p> <ul style="list-style-type: none"> • Depending upon the severity of the score within the range, the assessment and follow-up may be conducted by way of a desk audit and/or an additional site-visit for the year. Additionally, the sub-grantee may be required to submit more frequent progress, performance and financial reports to SWQB as directed. • The SWQB will provide technical assistance upon request of the sub-grantee. <p>(Monitoring plan requirements may be subject to change and/or additional requirements may be imposed depending upon the individual circumstances).</p>
HIGH (57-100)	<p><u>Monitoring Plan:</u></p> <p>If the program scores are in the high level category the following will occur: the Project Officer, through the approval of the Program Manager, will identify factors that contributed to the high risk score. The Project Officer will provide a follow-up report to the sub-grantee that outlines areas of non-compliance as well as areas of needed improvement. The sub-grantee shall respond to SWQB with a Corrective Action Plan no less than 15 calendar days of receipt of the advisement letter.</p> <ul style="list-style-type: none"> • Depending upon the severity of the score within the range, the assessment and follow-up will be conducted by way of program site-visits. Site-visit schedules will range from monthly to quarterly as deemed necessary by the SWQB. • Invoicing on a monthly basis. • Conference calls for status checks will be randomly conducted. • Additional grant/fiscal management training requirements will be imposed. • The SWQB will provide technical assistance upon request of the sub-grantee. <p>(Monitoring plan requirements may be subject to change and/or additional requirements may be imposed depending upon the individual circumstances).</p>

NMED SWQB Semi-Annual Review

Year 1

Program						% Utilized by Quarter	Q1	Q2	Q3	Q4		
Agreement #						Personnel Costs	0%	0%	0%	0%		
Review Date						Project Costs	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Reviewed By						Total Utilized	0%	#DIV/0!	#DIV/0!	#DIV/0!		
Funding Type												
# of Site Visits in Review Period:	1			NOTES:								
Performance Concerns in Review Period?		*If "Yes" please see Notes Section										
Task completion in Review Period		*If "No" please see Notes Section										
Total Local Match Reported to date												

Personnel Cost	Funding Amount Requested	Funding Amount Utilized	% Utilized to date	# Hours or Items	# Utilized to date	% Utilized to date	Amount expended per Quarter				Amount % Utilized to date
							Q1	Q2	Q3	Q4	
Personnel	\$ 46,000.00	\$ -	0%	150	0	0%	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 46,000.00						\$ -	\$ -	\$ -	\$ -	

Project Cost	Funding Amount Requested	Funding Amount Utilized	% Utilized to date	# Hours or Items	# Utilized to date	% Utilized to date	Amount expended per Quarter				Amount % Utilized to date
							Q1	Q2	Q3	Q4	
Travel	\$ -	#DIV/0!	#DIV/0!	94.00	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Equipment Rental	\$ -	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Supplies	\$ -	#DIV/0!	#DIV/0!			#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Contractual	\$ -	#DIV/0!	#DIV/0!			#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Other	\$ -	#DIV/0!	#DIV/0!			#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Gross Receipt Tax	\$ -	#DIV/0!	#DIV/0!			#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total	\$ -						\$ -	\$ -	\$ -	\$ -	

Award Close-Out Assessment

Contractor

Contract #:

Date of Assessment:

Instructions:

Enter a score for each line based on the statement that best describes the sub-recipient agency. Total each section. Then add each section for the overall total. Check the appropriate score in the smaller tables in the bottom left. Enter the fiscal total and the overall total in the database. Monitoring will be determined based on the risk score. If you as the Project Officer wish to override the risk score and indicate a decision to monitor or not check the appropriate box and indicate the reason. Enter your recommendation for monitoring in the database and forward a copy of the risk assessment to the SWQB Program Manager.

Programmatic Risk Level							
Criteria	Low Risk	Weight	Moderate Risk	Weight	High Risk	Weight	Score
	Description		Description		Description		

1. Staffing:

Qualifications - Programmatic	Staff in key positions are professionally trained and have one year's or more experience in that position AND have completed any Agency (NMED) required trainings.	1	At least half of staff in key positions are professionally trained for the position they hold but have less than one year experience.	2	Staff in key positions have little or no experience or training in program area being funded	3	
Qualifications - Grant Management	Staff in key positions have one year or more experience managing federal grants AND have completed any Agency (NMED) required trainings.	2	Staff in key positions have less than one year experience managing federal grants AND have completed any Agency (NMED) required trainings.	4	Staff in key positions have less than one year experience managing federal grants AND have NOT completed any Agency (NMED) required trainings.	6	
Turnover A	No change in programmatic staff in key positions	2	New staff in 1 or more key programmatic positions	4	Programmatic staffing to be hired with this awards funding	6	
Turnover B	No change in grant administrative staff in key positions	2	New staff in 1 or more key grant administrative position	4	New or no agency (grant) administrator and/or fiscal officer	6	

Award Close-Out Assessment

Programmatic Risk Level							
Criteria	Low Risk	Weight	Moderate Risk	Weight	High Risk	Weight	Score
	Description		Description		Description		

2. History of Meeting Programmatic Requirements:							
Goals and Objectives	Agency has provided services and met program objectives specified in contract within the last 2 years	2	Program Manager suspects possible weaknesses in service delivery/program objectives based on information received in the past fiscal year.	4	Program history within the past 2 years includes weaknesses in service delivery/program objectives OR Agency is in its first year of funding (no basis for evaluation)	6	
Data and Evaluation	Agency has clear data collection and project evaluation plan	2	Agency has weak data collection and project evaluation plan	4	Agency has no data collection and project evaluation plan	6	
Sustainability	Project is mature with multiple funding streams and sustainability plan in place	2	Project is new, but there is a sustainability plan in place	4	Project is new and there is no sustainability plan in place	6	
Reporting	Program and fiscal reports are consistently submitted in a timely and accurate manner	2	Routine reports are submitted timely but contain errors or information is omitted	4	Routine reports are not submitted on time OR the incorrect report is submitted OR Agency is new	6	
Comments:						PROGRAM REVIEW TOTAL:	0

Award Close-Out Assessment

Fiscal Risk Level							
Criteria	Low Risk	Weight	Moderate Risk	Weight	High Risk	Weight	Score
	Description		Description		Description		
Grant Amount Requested	Sub-grantee application is for less than \$25,000	2	Sub-grantee application is for more than \$25,000 but less than \$50,000.	4	Sub-grantee application is more than \$50,000.	8	
Grant Period	Grant period is for 2 years or less	1	Grant period is for 3 years	2	Grant period is for 4 or more years	3	
Total Funding (State & Federal) Annually	All Awarded State/Federal Funds granted to the agency from any Federal Agency are less than \$25,000 per fiscal year	2	All Awarded State/Federal Funds granted to the agency from any Federal Agency are from \$25,000 to \$99,999 per fiscal year	4	All Awarded State/Federal funds granted to the agency from any Federal Agency are \$100,000 or over per fiscal year	6	
Budget – Categories A	Budget includes only CAT200 personnel line items OR only CAT400 supplies, equipment, travel, and ‘other’ line items	2	Budget includes more both 200CAT and 400CAT line items	4	Budget includes CAT300 contracts	8	
Budget – Categories B	Reversion History average < 5% of award	2	Reversion History average 6% - 15% of Award	4	Reversion History average >15% of award	8	
Procurement	Sub-grantee follows State procurement code	2	NO MEASURE		Sub-grantee does not follow State procurement code	6	
Single Audit Requirement	No significant fiscal findings for 2 years	2	Minor fiscal findings within last two years	4	Significant fiscal finding within the past 2 years OR no fiscal monitoring has been conducted in past 2 years OR had a finding for questioned costs OR new agency	6	
On-site Monitoring - Federal	In the last 2 years, this agency received an on-site fiscal review by an auditor	2	In the last 2 years, this agency received a fiscal desk review by an auditor	4	In the last 2 years, agency did not receive an on-site fiscal review by a program monitor OR new agency	6	
On-site Monitoring – State SAA	In the last 2 years, this agency received an on-site fiscal review by State SAA	2	In the last 2 years, this agency received a fiscal desk review by State SAA	4	In the last 2 years, agency did not receive an on-site fiscal review by State SAA OR new agency	6	

Comments:

FISCAL REVIEW TOTAL:

0

OVERALL TOTAL:

0

Award Close-Out Assessment

Overall Risk Score Assessment	
Low Risk = 0-32	
Moderate Risk = 33-60	0
High Risk = 61-102	
Fiscal Review Level	
Onsite Review	
Frequency:	Annually

VERRIDE (Only complete this section if you disagree with the scoring results.)
Regardless of the risk score, should this contract be monitored per terms of High Risk designation?

Yes _____ No _____

Give Reason: (required for override)