



# Subrecipient Pre-Award Risk Assessment Questionnaire

MEMA-Subgrants

# Who Should Fill the SPARQ Out?

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We recommend that your Town or City's Treasurer/Admin fill and sign this form out.

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A filled out version of the SPRAQ will be shown at the end of this PowerPoint.

# Federal Requirement

Per 2 CFR 200.331 section (b), MEMA is required to “evaluate each subrecipient's risk of non-compliance with Federal status, regulations and the terms and condition of the subaward for purposes of determining the appropriate subrecipient monitoring”

MEMA develop this Subrecipient Pre-Award Risk Assessment Questionnaire (SPARQ)

MEMA's grant program and fiscal staff will review past performance of subrecipient and information contained in the SPARQ to determine the extend to which, if any monitoring of other measures may be taken to support subrecipient compliance.

(1) Has  
subrecipient  
been the direct  
recipient or a  
subrecipient of  
MEMA-issued  
federal funds  
within the last  
two fiscal years?

YES

NO

(2) Was subrecipient required (2 CFR 200, Subpart F) to have an audit of Federal funds performed in the two most recently closed fiscal years?

YES – you will need to include details under question seven (7)

NO – move to the next question

(3) Has Subrecipient employed new personnel or implemented new substantially changed systems related to federal Grant Management in the last calendar year?

This question wants to know if you have any new accounting system, databases, etc. used internally to manage federal grants?

We also want to know if you have any new staff that will be working with/on MEMA's grant (the grant you are applying for)?

- Emergency Management Director / Chief
- Accounting / Treasurer / Fiscal
- Administrators / Mayor / Selectboard members

YES – you will need to include details under question (8)

NO – move to the next question

(4) Has Subrecipient been monitored by any Federal Agency as a direct recipient of Federal Funding in the last two years?

We want to know if any federal, state or private agency/auditing company has reviewed your records for any federal grant within the last two years?

YES – you will need to include details under question (9)

NO – move to the next question

(5) Does Subrecipient conduct federally funded activities under an approved Internal Control Plan that meets federal guidelines and provides for sound financial management of grant activities, including:

Detection and Prevention of Fraud, Waste, and Abuse

Accounting System identification of the receipt and expenditure of program funds separately for each grant / contract

Distribution records maintained for an employee when his/her effort are used as direct cost or match

Procurement conducted in compliance with federal procurement requirements

*YES for any of these items you will need to provide additional details under question (10)*



(6) If you have not received a grant from MEMA in the last two years, please indicate last grant received from MEMA

We want to know how long it has been since you received a subgrant from MEMA (any program)

This will allow us to go back into our records and review your past performance

Timely responses

Timely reports

Accurate payment documentation

(7) Please list below (or attach) the results of any 2 CFR 200, Subpart F audits for the last two fiscal years of subrecipient

We want to know if you (town/city/tribe) has had an audit in the last two fiscal years (your fiscal years)

If you have, provide the following:

- Grant Audited
- Finding Date
- Finding Description

If you have not had an audit within the last two fiscal years enter “N/A”

(8) Please describe any new systems or staffing that may impact federal grant award administration

This question wants to know if you have any new accounting system, databases, etc. used internally to manage federal grants?

We also want to know if you have any new staff that will be working with/on MEMA's grant (the grant you are applying for)?

Emergency Management Director / Chief

Accounting / Treasurer / Fiscal

Administrators / Mayor / Selectboard members

(9) Please describe (or attach) the results of federal monitoring received within the last two fiscal years

This section is only if you answered YES to any items under question (4)

If you answered NO to question (4) you can enter "n/a"

Including information here does not automatically make you HIGH risk nor does it automatically require you to do more work or provide more details regarding the grant you are apply for.

(10) Please  
describe any  
Internal  
Control-  
related  
concerns

This section is only if you answered YES to any items under question (5)

If you answered NO to question (4) you can enter "n/a"

Including information here does not automatically make you HIGH risk nor does it automatically require you to do more work or provide more details regarding the grant you are apply for.

# Signature Page

Signature indicated that I (you) have reviewed to relevant accounting, internal control, program staffing and management systems of my (your) organization.

Signature further indicated that the above information (this form) is complete and correct, and that all efforts to minimize the risk of noncompliance have and will be taken by my (your) organization.

MEMA recommends that the SPRAQ form be passed to your fiscal office to be completed and signed.