SUBRECIPIENT RISK ASSESSMENT

Scoring template - 2 CFR 200.332(b)

The regulation requires you to evaluate each subrecipient's risk of non-compliance in order to decide appropriate monitoring. It does not prescribe a method. This is a defensible one.

Subrecipient

Legal name	________________________
UEI	________________________
Subaward amount	________________________
Period of performance	________________________
Assessed by	________________________
Date of assessment	________________________

Step 1 - score six factors, 1 (low concern) to 3 (high concern)

Prior experience with this programme type	Score: ____	Reasoning: ____________
Audit history (findings, material weakness, no recent audit)	Score: ____	Reasoning: ____________
Financial stability and cost-tracking systems	Score: ____	Reasoning: ____________
Personnel stability and grant experience	Score: ____	Reasoning: ____________
Subaward size relative to their total revenue	Score: ____	Reasoning: ____________
Programme complexity (cost share, eligibility rules, onward subawards)	Score: ____	Reasoning: ____________
TOTAL (6-18)	________________________	

Step 2 - translate the score into monitoring

Low (6-9)	Desk review of financial and performance reports each period; invoice review before payment; annual Single Audit report review where applicable.
Medium (10-13)	Everything in Low, plus a documented check-in each quarter and review of supporting detail on a sample of invoiced costs.
High (14-18)	Everything in Medium, plus a site visit or detailed remote review during the period, targeted transaction testing, and technical assistance with written follow-up.

Step 3 - written basis (required)

Two or three sentences explaining the tier. This is the field auditors actually test; a risk level with no stated basis is not testable and is treated as no assessment.

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Overrides

The number is an aid, not a decision. If you know something the factors do not capture, assign the tier you believe is right and record why you departed from the score. A documented override is stronger evidence of judgement than a score nobody questioned.

Reassess annually, and whenever something changes materially - a finance lead leaves, an audit report arrives, a subaward is substantially increased. Note the trigger.
