



Carbon Lehigh Intermediate Unit #21

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2023-2024

IDEA SUB-RECIPIENT RISK ASSESSMENT SURVEY

Your entity is a recipient of a Federal sub-award from the Carbon Lehigh Intermediate Unit #21 (CLIU#21). As a recipient and pass-through entity of Federal funds, 2 CFR Part 200 (the Uniform Guidance) requires that CLIU #21 perform an annual risk-based assessment of your organization’s ability to perform its Federal sub-award obligations. This assessment and any necessary follow-up must be completed prior to releasing the Federal sub-award. This questionnaire must be completed, signed, and returned to CLIU#21 with the required sub-recipient documents.

School District/Charter School Name: _____

LEA Contact Name: _____ Title: _____

Email Address: _____

Telephone: _____ Fax: _____

Question 1	Yes	No
Is your LEA subject to a Single Audit under 2 CFR Part 200 (receipt of \$750,000 or more of federal awards)?		
	Date	
a. Date of most recent Single Audit (if not subject to Single Audit, then date of last audited financial statements).		
	Yes	No
b. Are all federal funds passed through CLIU#21 to your LEA clearly identified on your Single Audit “Schedule of Expenditures of Federal Awards” by Contract Number, CFDA Number, and Grant Period (if not subject to Single Audit, are federal funds passed through CLIU#21 to your LEA clearly identified in a separate schedule)?		

Helping Children Learn

“CLIU is a service agency committed to Helping Children Learn.”

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Question 2	Yes	No
In the past 3 years have any material weaknesses been identified in your LEA’s audit reports? If yes, please explain below (attached additional pages as necessary)		
Question 3	Yes	No
Does your LEA have any new or substantially changed systems (financial system, student tracking)? If yes, please explain below -		
Question 4	Yes	No
Does your LEA have a financial management system that can identify the source and expenditure of funds under Federal awards? If no, please explain below -		
Question 5	Yes	No
Does your LEA’s financial system provide for the control and accountability of Federal funds, property/equipment and other assets, including controls to prevent expenditures in excess of approved budget amounts? If no, please explain below -		
Question 6	Yes	No
Has your LEA purchased equipment (equal to or greater than \$5,000) in the past with IDEA B 611 or IDEA 619 funds?		
a. If yes, does your LEA maintain complete and up-to-date inventory records, purchase orders and receipts for all equipment (equal to or greater than \$5,000) which was purchased with IDEA B 611 or IDEA 619 funds?		
b. If yes, does your LEA conduct a physical inventory of all equipment (equal to or greater than \$5,000) purchased with IDEA B 611 or IDEA 619 funds at least once every two years?		

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Question 7	Yes	No
Are financial duties separated so that no one individual in your LEA has complete authority over an entire financial transaction? If no, please explain below -		
Question 8	Yes	No
Are all Federal award disbursements, including payroll charges, properly documented with evidence of receipt of goods or performance of services that can be provided as backup with your invoice submissions? If no, please explain below -		
Question 9	Yes	No
Does your LEA maintain semi-annual salary certifications for all employees who work on a single federal grant/cost objective, and are the certifications signed by a first-hand supervisor every six months?		
Question 10	Yes	No
Does your LEA maintain <u>monthly</u> Personnel Activity Reports (PAR) or equivalent documentation signed by each employee who works on <u>multiple</u> federal grants or cost objectives? Are PARs prepared after the fact, and coincide with one or more pay periods?		
Question 11	Yes	No
Has your LEA had key personnel changes in the <u>last two years</u> (chief school administrator, business manager, special education director or federal program administrator)? If yes, please identify the positions which changed below -		
Question 12	Yes	No
Does your LEA have current written fiscal policies and procedures in place, including those required under the Uniform Guidance (2 CFR Part 200)? (These include Conflict of Interest, Federal Travel, Allowability of Costs, Cash Management, and Procurement.)		

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Question 13	Yes	No
Does your LEA track performance measures/indicators related to the use of Federal awards or sub-awards and will it have data/evidence to report on performance goals related to Federally supported programs or activities?		
Question 14	Yes	No
Was your LEA monitored by any other agency? If yes, what is the name of monitoring agency and what were the results of the monitoring?		
Question 15	Years	
Per your LEA's record retention policy, how many years do you retain records for the expenditure of funds under Federal awards?		
Question 16	Yes	No
Did your LEA submit all required IDEA documentation within the required deadlines during the prior award year (Notice of Adoption of Policies & Procedures, Use of Funds Agreement, Budget, Risk Assessment Survey, Performance Goals, Reimbursement Requests and supporting documentation, Final Expenditure Report, and Audit Report)?		

I certify that I am an authorized business official of this organization, and that the foregoing responses on this Sub-Recipient Risk Assessment Survey are complete, true and accurate to the best of my knowledge.

Name: _____

Title: _____

Signature: _____

Date: _____