The state agency must evaluate each sub-recipient’s risk of non-compliance with federal statutes, regulations, and the terms and conditions of the sub-award for determining the appropriate sub-recipient monitoring actions (2 CFR 200.331(b)).

The Oregon Department of Education/Office of Enhancing Student Opportunities will use this rubric to determine sub-recipient/program risk, and it will be one aspect considered when determining the overall financial risk of a sub-recipient/program related to IDEA Part B funds. Additional components of risk that the Office of Enhancing Student Opportunities (ESO) will use in determining the level of monitoring (on-site visit) and technical assistance include:

* Financial instability of the sub-recipient/program (5 Points)
* Inadequate or inaccurate financial reports (5 Points)

# 2018-2019 Sub-Recipient Fiscal Risk Self-Assessment

Sub-recipient LEA/Program Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Completed by (Name/Position): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IDEA Part B Award Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Risk Indicator | Answer |
| 1. Has the sub-recipient received this type of federal award in the past or is this a new award?  (Received in past = 0 Points; New award= 2 Points) | Received in past (0)  New award (2) |
| 2. Have there been recent changes in key management or grant management personnel?  (No= 0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 3. Have the sub-recipient’s previous financial reports to ODE been inadequate or inaccurate?  (No=0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 4. Has the sub-recipient returned federal funds to the state in the previous two grant cycles?  (No= 0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 5. Did the 3 previous fiscal years have any audit findings?  (No=0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 6. Has the sub-recipient failed to meet Maintenance of Effort (MOE) requirements in the past 3 years?  (No=0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 7. Are IDEA Part B funds used to pay only the excess cost of educating students with disabilities?  (No=2 Points ;Yes=0 Points) | No (2)  Yes (0) |
| 8. Does the sub-recipient currently meet the most recent MOE requirement based on one or more of the allowable calculations?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 9. Does the sub-recipient have a process for determining that expenditures are reasonable and allowable with the IDEA grant’s intended purpose?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 10. Are indirect costs charged against the IDEA award?  (No=0 Points; Yes=0 Points) | No (0)  Yes (0) |
| 10.a. If so, are the charges allowable and limited to the negotiated indirect cost rate?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 11. Does the sub-recipient have supporting documentation for employees who worked solely on the program for the period covered?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 12. Does the sub-recipient have supporting documentation for employees funded from different sources, including IDEA Part B?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 13. Did the sub-recipient purchase large equipment/capital expenditures?  (No=0 Points; Yes=0 Points) | No (0)  Yes (0) |
| 13.a. If so, were appropriate approval processes followed?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 14. Did the sub-recipient use IDEA Part B funds for construction activities?  (No=0 Points Yes=0 Points) | No (0)  Yes (0) |
| 14.a. If so, were appropriate approval processes followed?  (No=2 Points; Yes/NA=0 Points) | No (2)  Yes/NA (0) |
| 15. Did the sub-recipient use IDEA Part B funds to rent or lease buildings/equipment?  (No = 0 Points; Yes= 0 Points) | No (0)  Yes (0) |
| 15.a. If so, were the costs determined to be reasonable and allowable?  (No=2 Points; Yes/NA=0 Points) | No (2)  Yes (0) |
| 16. Did the sub-recipient use IDEA Part B funds for contractual purposes?  (Yes=0 Points; No=0 Points) | No (0)  Yes (0) |
| 16.a. Were the contracts reviewed annually to justify the need?  (No=2 Points Yes/NA=0 Points) | No (2)  Yes (0) |
| 16.b. Were the contracts entered into with debarred/suspended entities?  (No=0 Points; Yes=2 Points) | No (0)  Yes (2) |
| 17. Is the sub-recipient required to set-aside 15% of its IDEA Part B award for CCEIS[[1]](#footnote-1)?  (No=0 Points ;Yes=0 Points) | No (0)  Yes (0) |
| 18. Does the sub-recipient have parentally placed students with disabilities attending private schools located within its boundaries?[[2]](#footnote-2)  (No=0 Points; Yes=0 Points) | No (0)  Yes (0) |
| 18.a. If so, are equitable special education services, funded with a proportionate share of the attending District’s total IDEA Part B award, provided to parentally placed students with disabilities attending private schools located within the district, without regard to parental residency?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| 19. Does the sub-recipient maintain financial and programmatic records and supporting documents for at least three (3) years from the end of the liquidation period of the applicable IDEA Part B grant award?  (No=2 Points; Yes=0 Points) | No (2)  Yes (0) |
| Self-Assessment Score Range: 0 – 40 Points **Sub-recipient Self-Assessment Score Total** |  |

The lowest self-assessment score a sub-recipient/program can obtain is ‘0’ (zero) points; the highest score is ‘40’ (forty) points. A lower score is an indicator of lower fiscal risk; a higher score is an indicator of greater fiscal risk. Separately, ODE identifies and scores the two components of fiscal risk shown in the table that follows.

# State Identification of Sub-Recipient Risk

FOR ODE USE ONLY:

|  |  |
| --- | --- |
| Risk Indicator | Answer |
| Financial instability of the sub-recipient/program  (No= 0 Points; Yes=5 Points) | No (0)  Yes (5) |
| Inadequate or inaccurate financial reports  (No= 0 Points; Yes=5 Points) | No (0)  Yes (5) |
| ODE Component Score: |  |
| Total Fiscal Risk Assessment Score: | **/ 50** |

Explanation and Use of Scores[[3]](#footnote-3). ODE uses the combined fiscal risk assessment score to determine a sub-recipient’s overall level of risk and the initial levels of monitoring and technical assistance to provide. The lowest possible combined fiscal risk assessment score is ‘0’ and the highest total score is ‘50’. Overall risk scores between ‘0’ and ‘10” are considered an indicator of low risk. Scores between ‘11’ and ‘30’ are considered an indicator of medium risk. Scores above 30 are considered an indicator of high risk.

ODE will schedule an onsite visit with sub-recipients scoring above ’30.’ Targeted technical assistance to address specific issues will be provided sub-recipients scoring between ‘11’ and ’30.’ Sub-recipients with an overall risk score between ‘0’ and ‘10’ will be monitored through their fiscal interactions throughout the year. At any risk level, ODE may request specific evidence and documentation to verify information provided or to determine if additional ODE technical assistance is needed.

Please return completed forms to James Foutch ([james.foutch@state.or.us](mailto:james.foutch@state.or.us)) by close of business on 11/29/2019.

Regulations and guidance related to the included risk components are listed on the next page.

# Regulations and Guidance

## Individuals with Disabilities Education Act (IDEA) - 34 CFR Part 300

[§300.16 Excess costs.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_116)

[§300.129 State responsibility regarding children in private schools.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1129)

[§300.130 Definition of parentally-placed private school children with disabilities.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1130)

[§300.131 Child find for parentally-placed private school children with disabilities.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1131)

[§300.132 Provision of services for parentally-placed private school children with disabilities—basic requirement.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1132)

[§300.133 Expenditures.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1133)

[§300.134-](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1134)[§300.144 Property, equipment, and supplies.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1144)

[§300.200 Condition of assistance.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1200)

[§300.201 Consistency with State policies.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1201)

[§300.202 Use of amounts.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1202)

[§300.203 Maintenance of effort.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1203)

[§300.204 Exception to maintenance of effort.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1204)

[§300.205 Adjustment to local fiscal efforts in certain fiscal years.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1205)

[§300.206 Schoolwide programs under title I of the ESEA.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1206)

[§300.208 Permissive use of funds.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1208)

[§300.209 Treatment of charter schools and their students.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1209)

[§300.226 Early intervening services.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1226)

[§300.717 Definitions applicable to allotments, grants, and use of funds.](https://www.ecfr.gov/cgi-bin/text-idx?SID=5ca26c8b0367e1c06767a1d497bf0a23&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1717)

[§300.718 Acquisition of equipment and construction or alteration of facilities](https://www.ecfr.gov/cgi-bin/text-idx?SID=5ca26c8b0367e1c06767a1d497bf0a23&mc=true&node=pt34.2.300&rgn=div5#se34.2.300_1718)

[Appendix A to Part 300—Excess Costs Calculation](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#ap34.2.300_1818.a)

[Appendix B to Part 300—Proportionate Share Calculation](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#ap34.2.300_1818.b)

[Appendix D to Part 300—Maintenance of Effort and Early Intervening Services](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#ap34.2.300_1818.d)

[Appendix E to Part 300—Local Educational Agency Maintenance of Effort Calculation Examples](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b1512b7430801af98986dfe65e3e62f&mc=true&node=pt34.2.300&rgn=div5#ap34.2.300_1818.e)

## Uniform Grant Guidance – 2 CFR

[§200.22 Contract.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_122)

[§200.23 Contractor.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_123)

[§200.57 Indirect cost rate proposal.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_157)

[§200.58 Information technology systems.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_158)

[§200.61 Internal controls.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_161)

[§200.62 Internal control over compliance requirements for Federal awards.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_162)

[§200.92 Subaward.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_192)

[§200.93 Subrecipient.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=sp2.1.200.a&r=SUBPART&ty=HTML#se2.1.200_193)

[§200.101 Applicability.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1101)

[§200.104 Supersession.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1104)

[§200.105 Effect on other issuances.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1105)

[§200.213 Suspension and debarment.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1213)

[§200.313 Equipment.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1313)

[§200.314 Supplies.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1314)

[§200.317 Procurements by states.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1317)

[§200.318 General procurement standards.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1318)

[§200.319 Competition.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1319)

[§200.320 Methods of procurement to be followed.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1320)

[§200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1321)

[§200.322 Procurement of recovered materials.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1322)

[§200.323 Contract cost and price.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1323)

[§200.324 Federal awarding agency or pass-through entity review.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1324)

[§200.325 Bonding requirements.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1325)

[§200.326 Contract provisions.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1326)

[§200.333 Retention requirements for records.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1333)

[§200.420 Considerations for selected items of cost.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1420)

[§200.430 Compensation—personal services.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1430)

[§200.431 Compensation—fringe benefits.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1431)

[§200.439 Equipment and other capital expenditures.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=2da419abd805d8b2c3ce154ca7f96cb8&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1439)

[§200.465 Rental costs of real property and equipment.](https://www.ecfr.gov/cgi-bin/text-idx?SID=11dd9f7b1eb612a15a27e06f24d175f4&mc=true&node=pt2.1.200&rgn=div5#se2.1.200_1465)

Part [180](https://www.ecfr.gov/cgi-bin/text-idx?SID=7d2829be2cac81b14ad8a960dc4702d2&mc=true&node=pt2.1.180&rgn=div5) OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Non-procurement)

1. Comprehensive Coordinated Early Intervening Services (CCEIS); previously termed mandatory use of CEIS. [↑](#footnote-ref-1)
2. Question #18 has been revised to align with IDEA 2004 regulations and Oregon law. The LEA (school district) in which a private school is located is responsible for child find, for calculation of proportionate share, and for provision of equitable services funded by a proportionate share of the attending District’s IDEA funds, without regard to the parental resident district of attending students. Oregon law does not consider home schooled students to be parentally placed private school students; Proportionate share funding must not be used to provide special education services to home schooled children. [↑](#footnote-ref-2)
3. May 2019 –Original text edited for clarity. [↑](#footnote-ref-3)