

## Risk Assessment for Subrecipient Checklist

<u>Yes</u>	Performed search of SAM.gov for debarment/exclusion
<u>Yes</u>	Reviewed single audit of subrecipient organization
<u>Yes</u>	Reviewed subrecipient single audit recommendations and findings to determine timely and effective resolutions and corrections by subrecipient organization. If findings are noted, request resolution status update from subrecipient.
<u>Yes</u>	Reviewed previous financial and programmatic performance of subrecipient
<u>Yes</u>	Reviewed subrecipient financial policies and procedures and internal controls
<u>Yes</u>	Issued grant award special conditions to subrecipient and received acknowledgement from the subrecipient of receipt and agreement for compliance to grant special conditions

Based on my review and subrecipient's past performance, this subrecipient is determined to be

	
<u>Low Risk</u>	<u>High Risk</u>

Sergio Vasquez

Grant Accountant

8/15/24

Date

*Note: El Paso County will perform a subrecipient monitoring review via desk audit, regardless of the subrecipient risk level.*

Additional Comments:

The University of Texas at El Paso (subrecipient) is included in the State of Texas Single Audit Report.

Single audits were performed on an annual basis by the the independent State Auditor.

The single audit reports for years ending on August 31st 2022 and August 31st 2023 have unmodified opinions for both years. There was a finding of noncompliance for Utep for not accurately reporting campus and program level enrollment effective dates and enrollment status changes to the National Student Loan Data System. This finding is not a questioned cost and the University has already established a campus-wide working group to provide additional modifications to the current procedures for Enrollment Reporting starting in the Spring 2024 semester. In addition to this, for UTEP there were no material weaknesses identified for internal control over major federal programs in either of the 2 years.

UTEP provided financial policies, procedures and internal controls via a link. These documents were reviewed.

