

# FY20 Risk Assessment

District: \_\_\_\_\_

Name (Co/District)

Points

<b>Submitted trial data</b>		
Did the LEA submit OCAS revenue and expenditure trial data (yes)	<b>0</b>	
Did the LEA submit OCAS revenue and expenditure trial data (no)	<b>3</b>	
<b>Initial data submission</b>		
Did the LEA upload and lock prior year OCAS revenue and expenditure data during July and before August 15th	<b>0</b>	
Did the LEA upload and lock prior year OCAS revenue and expenditure data during August 15 through August 31	<b>3</b>	
Did the LEA upload and lock prior year OCAS revenue and expenditure data on September 1	<b>5</b>	
The LEA did not meet the September 1 deadline in FY20	<b>20</b>	
<b>Did the LEA response to the data review</b>		
The LEA responded to all review questions (only one review was necessary)	<b>0</b>	
1 - 2 additional reviews were necessary	<b>3</b>	
3 - 4 additional reviews were necessary	<b>5</b>	
More than 5 reviews were necessary	<b>10</b>	
Did the LEA responded within one week of the review	<b>2</b>	
LEA did not respond within one week but responded within 2 weeks	<b>5</b>	
LEA did not respond or resubmit data	<b>12</b>	
<b>LEA requested to reopen certified data</b>		
LEA requested to reopen certified data after September 30 (no)	<b>0</b>	
LEA requested to reopen certified data after September 30 (yes)	<b>20</b>	
<b>SPR to OCAS comparison matched</b>		
In FY20 did the SPR to OCAS comparison match	<b>0</b>	
In FY20 did the LEA submit a Data Correction Form to SPR	<b>5</b>	
In FY20 the LEA did not correct the OCAS data or submit a Data Correction Form to SPR	<b>10</b>	

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<b>LEA ended with a negative fund balance (any fund)</b>		
Does the LEA have a negative ending fund balance (no)	<b>0</b>	
Does the LEA have a negative ending fund balance (yes)	<b>5</b>	
<b>Percentage of change in beginning fund balance and ending fund balance</b>		
Less than 10% change	<b>0</b>	
Between 11% and 25%	<b>3</b>	
Between 25% and 50%	<b>10</b>	
More than 50% but less than 75%	<b>25</b>	
More than 75%	<b>30</b>	
<b>Carryover Balances recorded in data</b>		
Did the LEA record FY19 carryover balances in FY20 according to Project Code (yes)	<b>0</b>	
LEA did not record FY19 carryover balances into FY20 according to Project Code (No)	<b>5</b>	
<b>Expenditures Recorded under State Project Code match purchase order - revenue received</b>		
Did the LEA record revenue and expenditures under State Project Code correctly (yes)	<b>0</b>	
Did the LEA record revenue and expenditures under State Project Code correctly (no)	<b>3</b>	
Did the LEA record expenditures in excess of revenue under State Project Codes	<b>4</b>	
Did the LEA have carryover funds under State Project Codes	<b>5</b>	
<b>Expenditures Recorded under Federal Project Codes match purchase order coding - OCAS to Federal Programs</b>		
Did the LEA record revenue and expenditures under Federal Project Code correctly (yes)	<b>0</b>	
Did the LEA record revenue and expenditures under Federal Project Code correctly (no)	<b>3</b>	
Did the LEA record expenditures in excess of revenue under Federal Project Codes	<b>4</b>	
Did the LEA have carryover funds under Federal Project Codes (Entitlement Funds such as Impact Aid (591) and Child Nutrition (763, 764, etc.,))	<b>5</b>	
<b>Meeting MOE for Special Ed</b>		
Did the LEA meet Special Ed MOE requirements in FY20 (yes)	<b>0</b>	
Did the LEA meet Special Ed MOE requirements in FY20 (no)	<b>5</b>	

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<b>Meeting Special Education Excess Cost Requirement</b>		
Did the LEA meet the Excess Cost requirements in FY20 (yes)	<b>0</b>	
Did the LEA meet the Excess Cost requirements in FY20 (no)	<b>5</b>	
<b>Meeting ESSA MOE</b>		
Did the LEA meet ESSA MOE requirements in FY20 (yes)	<b>0</b>	
Did the LEA meet ESSA MOE requirements in FY20 (no)	<b>5</b>	
<b>Independent Audits</b>		
The LEA submitted their FY19 audit and audit acknowledgement on or before the prescribed deadline	<b>0</b>	
The LEA did not submit their FY19 audit and audit acknowledgement on or before the prescribed deadline causing funds to be withheld	<b>10</b>	
The LEA did not submit their FY19 audit and audit acknowledgement on or before the prescribed deadline. The audit was more than 30 days late.	<b>15</b>	
<b>Audit findings, comments, or recommendations</b>		
Did the LEA have any audit findings, comments, or recommendation in their FY19 audit	<b>0</b>	
Was the finding, comment or recommendation related to segregation of duties	<b>5</b>	
Where the findings, comments, or recommendations repeat findings from the prior year	<b>10</b>	
Where the findings, comments, recommendation related to Federal Findings	<b>25</b>	
Where the findings, comments, recommendation related to Fraud or mismanagement of funds	<b>50</b>	
<b>Change in Organizational Structure: Superintendent, Encumbrance Clerk, Treasurer, Auditor and/or Accounting Software</b>		
No Change	<b>0</b>	
Change of superintendent, encumbrance clerk, treasure	<b>3</b>	
Change in auditor	<b>5</b>	
The LEA has had the same auditor for 3-5 years	<b>10</b>	
The LEA has had the same auditor for more than 5 years	<b>15</b>	
Change in accounting software.	<b>3</b>	

**Reviewed**

**by:** \_\_\_\_\_

**Date:** \_\_\_\_\_