



New Hampshire

**Department of Education**

FY22 Subrecipient Fiscal Risk Assessment  
Report  
School Districts

Provided by the NHDOE, Bureau of Federal Compliance

September 16, 2021

## 1.0 Annual Fiscal Risk Assessment

As a pass-through entity, the New Hampshire Department of Education (NHDOE) awards Federal grant funds to eligible subrecipients, including local educational agencies (School Districts and Districts). The responsibilities of pass-through entities are given in Title II of the Code of Federal Regulations, Part 200.332, which requires NHDOE to “evaluate each subrecipient’s risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” To comply with this requirement, the NHDOE conducts an annual fiscal risk assessment of School Districts to determine their potential risk of noncompliance. Based upon the outcome of the risk assessment, Districts are selected for fiscal compliance monitoring.

**Programmatic risk assessments are completed by individual program specific NHDOE staff and will not be discussed further herein.**

The NHDOE updates the risk assessment model annually to ensure that risk indicators reflect current risks, such as economic conditions; political conditions; regulatory changes; unreliable information; financial problems that could lead to diversion of grant funds; loss of essential personnel; loss of accreditation; rapid growth; new activities, products, or services; and organizational restructuring.

## 2.0 Purpose of the Annual Fiscal Risk Assessment

The fiscal risk assessment is used to determine the likelihood that a District may fail to comply with applicable rules. If a District is assigned a high risk level (as a result of the annual risk assessment), it does not indicate that the District has failed to comply with applicable rules. Similarly, a low risk level does not indicate that the District is compliant with applicable rules. Only an independent auditor or a NHDOE fiscal or program monitor can determine if a District is compliant or noncompliant.

The risk assessment is conducted annually, so a District’s risk level can change from year to year. A District assigned a high risk level for 2019–2020 may be assigned a medium or low risk level in 2020–2021. As the purpose of completing an annual risk assessment is to determine the appropriate level of District fiscal monitoring, the results will be used to more efficiently assign NHDOE monitoring resources to those Districts in need of greater oversight and/or technical assistance.

## 3.0 Development of Fiscal Risk Assessment Tool

Although Title 2 of the Code of Federal Regulations, Part 200.332(b) requires NHDOE, as a pass-through entity, to evaluate a District’s fiscal risk, it does not specify how that evaluation should be completed. The limited guidance provided in Part 200.332 suggests a District’s prior experience with subawards, the results of previous audits, whether the District has new personnel or systems and the results of any Federal audits should be included in any risk assessment.

In completing a cursory review of other State Department of Education risk assessment programs, it is evident that varied approaches are currently being used nationwide. Identified programs ranged from very brief questionnaires to highly elaborate quantitative approaches. In developing its risk assessment methodology, the NHDOE first assured some of the limited criteria provided in Part 200.332 was included. Thereafter, additional criteria the NHDOE felt best quantified the District’s potential risk based on local concerns and the NHDOE’s prior experience with its FY21 District fiscal monitoring program was added.

The fiscal risk assessment methodology was incorporated into an Excel-based risk assessment tool (RAT) as included in Appendix A. The RAT is a numerical model that generally relies on readily available data sets

related to the District's overall management of Federal grant funds. There were six general risk criteria, as discussed briefly below, used to develop the variables utilized in the final version of the RAT.

#### Grant Award Amount Risk

The total amount of Federal funds awarded to Districts in FY21 was a primary consideration in assessing District fiscal risk. The more Federal funds being managed the greater the fiscal impact should the funds be mismanaged or otherwise compromised.

#### Audit History Risk

If a subrecipient were required to have a single-audit of their FY19 grant funds completed, this additional level of monitoring would reduce the overall risk of non-compliance with Federal grant requirements not being identified. However, if the completed single-audit resulted in audit findings, this would tend to increase the risk profile of a subrecipient until the audit findings are corrected.

#### Consolidated Agreement

A consolidated agreement between the SAU and its respective Districts add another level of compliance for the SAU and Districts. Both the SAU and Districts must be in compliance, sign assurances, and report funds in the same manner as they are received, which adds to the complexity of these tasks. Due to issues within these areas over the last fiscal year, we have added this as a variable.

#### NHDOE Monitoring Risk (2-factors)

Whether or not the District was included in the NHDOE Bureau of Federal Compliance's (BFC's) FY21 monitoring program and if there were findings were also two factors when evaluating the District's risk of noncompliance.

#### Key Staff Turnover Risk

Based on the results of the prior three years of District fiscal monitoring, the turnover of key District staff such as the Superintendent and Business Administrator, appear to be a risk indicator relative to Federal grant compliance.

## **4.0 Variables Used in the Risk Assessment Tool**

Assessment of the following four fiscal risk variables; grant award amount, number of grants awarded, grant utilization and prior BFC monitoring status were considered appropriate to adequately quantify a District's potential risk relative to their management of Federal grant funds. The span for each variable was set at two (0 to 2 points) to equalize the variables prior to applying the weighting. The criteria that defines each variable range and the corresponding point value is shown on the top of the RAT spreadsheet included as Appendix A. The justification for inclusion of each of the four risk variables and weighting, as well as any simplifying assumptions, are described in more detail below.

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#### Grant Award Amount Risk

The New Hampshire Department of Education does not discriminate on the basis of race, color, religion, marital status, national/ethnic origin, age, sex, sexual orientation, or disability in its programs, activities and employment practices.

*Grant Award Amount (30%)*

This variable includes the total amount of Federal funds awarded to each District in FY21 plus the amount of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund allocated to each District. The amount of this specific grant was included as it was unclear in what fiscal year these funds would be awarded due to the late nature of the award. Further, as the ESSER II allocation represents a significant increase in a District's total annual Federal funds, the NHDOE felt its inclusion was necessary to adequately represent a District's total amount of Federal funds being managed in FY21.

A simplifying assumption that was applied in arriving at the amount of Federal grant funds awarded during FY21 was to not include any grant funds associated with the NHDOE Food and Nutrition programs. This was done to simplify the data collection process as these funds are not included in the NHDOE Grants Management System (GMS) from which the data was pulled.

The higher the total dollar amount of Federal grant funds managed by a District the higher the potential risk for loss of funds should waste, fraud or abuse be occurring. If underlying waste, fraud or abuse is not occurring, the magnitude of the grant funds being managed is not material. As such, the 30 percent weighting of this risk parameter is considered appropriate.

Total District Federal funds less than \$1,000,000 was assigned a value of 1, between \$1,000,000 and \$3,000,000 was assigned a value of 2, and above \$3,000,000 was assigned a value of 3.

Audit History Risk*Single-Audit Status (15%)*

If a subrecipient had a single-audit of their FY19 grant funds completed, this additional level of fiscal monitoring would reduce the overall risk of non-compliance with pertinent Federal grant requirements not being identified. However, as it is the opinion of the NHDOE that the quality of many of the subrecipient single-audits were poor, but better than previous years, the weighting of this risk variable has been assigned a relatively low value.

As a result of an extension being granted by the USDOE, we are using FY19 information in this report versus FY20, as not all Districts have finalized their audit at the this time.

Districts with a single-audit conducted for FY19 have been assigned a value 0, and Districts that did not have a single-audit conducted for FY19 were assigned a value 2.

Consolidated Agreement Risk*Consolidated Agreement in Place (10%)*

If a District and their respective SAU have a consolidated agreement in place for the disbursement of funds (i.e. IDEA/IDEA Preschool), an increase in fiscal responsibility and reporting is required by both the District and SAU. For this reason, this year, we have added this as a variable to the risk assessment.

There have been many inconsistencies across Districts and SAU's with consolidated agreements regarding the reporting of expenditures of federal funds. For this reason, Districts that are part of a consolidated agreement with their SAU are assigned a value 2. For those with no consolidated agreement, a value 0 has been assigned.

### NHDOE Monitoring Risk

#### *Last Monitored (15%)*

This variable is based on whether the District was subject to an on-site fiscal monitoring visit from the BFC during FY21. FY20 was the first time the NHDOE had completed a formal fiscal risk assessment and comprehensive fiscal monitoring program of Districts. Further, based on discussion with District staff during the BFC site visits, very little technical assistance and/or guidance around fiscal Federal grant compliance had been provided by the NHDOE over the past 10 to 15 years. As such, the majority the Districts which were monitored in FY20 and FY21 were unaware of numerous Federal grant compliance requirements.

As it is anticipated that the Districts that were not monitored in FY20 and FY21 may have a similar general lack of understanding of fiscal Federal grant compliance, focusing the FY21 fiscal monitoring program on those Districts that have not been visited yet seems reasonable. As such, the weighting of this variable was set at 15 percent.

When a District was monitored by the BFC in FY21, the variable was assigned a value 0. When a District was not monitored by the BFC the variable was assigned a value 2.

#### *Findings Resulting from Monitoring Visit (15%)*

As Districts have now had multiple years to come into compliance, a result of our monitoring visits is to issue a report with findings. Findings include, but are not limited to compliance concerns surrounding policy and procedures, procurement, time and effort, management of equipment, and record retention. If a District was monitored for FY20 during FY21 this reduces the risk level as indicated above, however if there were findings as a result of that visit, this increases the risk.

Districts that had findings as a result of their monitoring visit were assigned a value 2, and for those Districts that did not have findings as a result of their monitoring visit were assigned a value 0.

### Key Staff Turnover Risk

#### *Superintendent/Business Administrator/Grants Manager Turnover (15%)*

Based on the results of the last three years of fiscal monitoring completed by the BFC, it is evident that turnover of key staff in leadership positions can have a significant impact on compliance with Federal grant funds. The risk to proper Federal fund management is due primarily to a loss "institutional knowledge" as well as continuity and an understanding of local initiatives. The risk due to key staff turnover in many Districts is further exacerbated by the absence of written internal control documents.

For the purposes of defining this variable, data on the turnover of either the School District Superintendent, Business Administrator, or the Grants Manager during the past 12 months, or anticipated for FY22 (after June 30, 2021) was collected. This variable was assigned a weighting of 15

percent. It should be noted that given the fluid nature of this data set it may not perfectly represent the employment conditions that exist at the end of FY21.

When turnover of key leadership staff was identified, the variable was assigned a value 2. When a key staff turnover was not identified the variable was assigned a value 0.

## **5.0 Collection of Fiscal Risk Assessment Data**

Both the *Grant Award Amount*, *Number of Federal Grant Program*, and *Grant Utilization* data were collected from the NHDOE GMS and were subject to the simplifying assumptions stated above. Whether a District was subject to an on-site fiscal monitoring visit (*Last Monitored* variable) during FY21 was determined using internal BFC tracking documents.

## **6.0 Risk Assessment Index and Classification**

The point values generated for each of the three variables for each District were weighted and then summed to arrive at a final index for each District. After a thorough review of the RAT scores, the NHDOE determined that the 19 Districts having an index above 1.5 would be subject to fiscal monitoring. Based on this criteria, the Districts listed on the attached Table 1 are intended to receive scheduled fiscal monitoring (either on-site or remote monitoring) by the BFC during the upcoming 2021-2022 school year.

In the opinion of the NHDOE, both the risk assessment methodology and the resulting RAT generally meet the requirements of 2 CFR 200.332. The application of the risk assessment tool to categorize Districts is both appropriate and resource efficient.

## **7.0 District Monitoring Based on the Results of Fiscal Risk Assessment**

The extent of District monitoring is dependent on the level of risk assigned to the District. The risk assessment index, and any identified areas of weakness, will assist the BFC in determining the depth, scope and priority for each individual District's individual monitoring plan.

## **Table 1**

### **Districts to be Monitored by the BFC During 2021-2022**

Allenstown

Pembroke

Nashua

Salem

Manchester

Somersworth

Dover

Hudson

Monadnock Regional

Winchester

Timberlane Regional

Northumberland

Newmarket

Pittsfield

Seabrook

Wakefield

Winnacunnet Cooperative

Claremont

Concord

APPENDIX A

**RISK ASSESSMENT TOOL (RAT)  
To Inform  
FY22 SCHOOL DISTRICT BFC FISCAL MONITORING**

Variable Weighting =====>	30%	Calculated Value	15%	Calculated Value	10%	Calculated Value	15%	Calculated Value	15%	Calculated	15%	Calculated	100%
	Variable Number =====>	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10	Variable 11	Variable 12
District Name	Total Amount of FY21 Federal Awards **	< \$1,000,000 = 1 point \$1,000,000 to \$3,000,000 = 2 > \$3,000,000 = 3 points	FY19 Single Audit	Yes=0 points No=2 points	Part of a Consolidated Agreement	Yes=2 points No=0 points	Were they monitored by the BFC for FY20?	Yes=0 points No=2 points	FY20 BFC Monitoring Findings?	Yes = 2 points No = 0 points	Did they Have Superintendent, Business Administrator or Grants Management Turnover	Yes = 2 points No = 0 points	Total Weighted Points
1 Allenstown	\$1,303,036.97	2	no	2	yes	2	no	2	no	0	yes	2	1.7
2 Pembroke	\$1,605,498.83	2	no	2	yes	2	no	2	no	0	yes	2	1.7
3 Nashua	\$23,363,526.37	3	yes	0	no	0	yes	0	yes	2	yes	2	1.5
4 Salem	\$3,723,423.53	3	yes	0	no	0	yes	0	no	2	yes	2	1.5
5 Manchester	\$45,035,874.80	3	yes	0	no	0	yes	0	yes	2	yes	2	1.5
6 Somersworth	\$4,012,577.60	3	yes	0	no	0	no	2	no	0	yes	2	1.5
7 Dover	\$5,689,683.47	3	yes	0	no	0	no	2	no	0	yes	2	1.5
8 Hudson	\$4,089,434.32	3	yes	0	no	0	no	2	no	0	yes	2	1.5
9 Monadnock Regional	\$3,360,333.76	3	yes	0	no	0	no	2	no	0	yes	2	1.5
10 Winchester	\$1,692,057.04	2	no	2	no	2	yes	0	yes	2	yes	2	1.5
11 Timberlane Regional	\$1,744,248.83	2	no	2	no	2	no	2	no	0	yes	2	1.5
12 Northumberland	\$1,066,685.14	2	no	2	no	2	no	2	no	0	yes	2	1.5
13 Newmarket	\$1,318,512.35	2	no	2	no	2	no	2	no	0	yes	2	1.5
14 Pittsfield	\$1,732,684.44	2	no	2	no	2	no	2	no	0	yes	2	1.5
15 Seabrook	\$1,550,078.25	2	no	2	no	2	no	2	no	0	yes	2	1.5
16 Wakefield	\$1,178,462.99	2	no	2	no	2	no	2	no	0	yes	2	1.5
17 Winnacunnet Cooperative	\$1,305,157.52	2	no	2	no	2	no	2	no	0	yes	2	1.5
18 Claremont	\$5,081,731.32	3	no	2	no	2	yes	0	yes	2	no	0	1.5
19 Concord	\$8,572,980.33	3	yes	0	no	0	yes	0	yes	2	yes	2	1.5
20 Chichester	\$207,989.18	1	no	2	yes	2	no	2	no	0	yes	2	1.4
21 Deerfield	\$423,563.49	1	no	2	yes	2	no	2	no	0	yes	2	1.4
22 Epsom	\$381,110.46	1	no	2	yes	2	no	2	no	0	yes	2	1.4
23 Freedom	\$188,731.70	1	no	2	yes	2	no	2	no	0	yes	2	1.4
24 Madison	\$359,607.07	1	no	2	yes	2	no	2	no	0	yes	2	1.4
25 Tamworth	\$580,873.16	1	no	2	yes	2	no	2	no	0	yes	2	1.4
26 Conway	\$3,835,286.05	3	yes	0	yes	2	no	2	no	0	no	0	1.4
27 Exeter Region Cooperative	\$1,483,661.97	2	no	2	yes	2	no	2	no	0	yes	2	1.4
28 Haverhill Cooperative	\$1,560,708.17	2	no	2	yes	2	no	2	no	0	no	0	1.4
29 Pemi-Baker Regional	\$1,372,262.22	2	no	2	yes	2	no	2	no	0	no	0	1.4
30 Littleton	\$2,477,987.66	2	yes	0	no	0	yes	0	yes	2	yes	2	1.2
31 Raymond	\$2,137,376.17	2	yes	0	no	0	yes	0	yes	2	yes	2	1.2
32 Hillsboro-Deering Cooperative	\$2,765,308.39	2	yes	0	no	0	no	2	no	0	yes	2	1.2
33 Merrimack	\$2,022,322.62	2	yes	0	no	0	no	2	no	0	yes	2	1.2
34 Milford	\$2,163,031.87	2	yes	0	no	0	no	2	no	0	yes	2	1.2
35 Alton	\$446,911.81	1	no	2	no	2	yes	0	yes	2	yes	2	1.2
36 Barnstead	\$846,580.65	1	no	2	no	2	yes	0	yes	2	yes	2	1.2
37 Epping	\$829,346.00	1	no	2	no	2	no	2	no	0	yes	2	1.2
38 Fremont	\$345,945.52	1	no	2	no	2	no	2	no	0	yes	2	1.2
39 Gilmanton	\$383,862.03	1	no	2	no	2	no	2	no	0	yes	2	1.2
40 Gorham Randolph Shelburne Cooperative	\$469,302.87	1	no	2	no	2	no	2	no	0	yes	2	1.2
41 Hampstead	\$562,481.43	1	no	2	no	2	no	2	no	0	yes	2	1.2
42 Hampton Falls	\$74,816.54	1	no	2	no	2	no	2	no	0	yes	2	1.2
43 Hopkinton	\$509,098.62	1	no	2	no	2	no	2	no	0	yes	2	1.2
44 Milton	\$952,590.60	1	no	2	no	2	no	2	no	0	yes	2	1.2
45 North Hampton	\$165,838.91	1	no	2	no	2	no	2	no	0	yes	2	1.2
46 Nottingham	\$391,270.30	1	no	2	no	2	no	2	no	0	yes	2	1.2
47 Rollinsford	\$168,887.99	1	no	2	no	2	no	2	no	0	yes	2	1.2
48 South Hampton	\$35,346.65	1	no	2	no	2	no	2	no	0	yes	2	1.2
49 Stark	\$33,471.60	1	no	2	no	2	no	2	no	0	yes	2	1.2
50 Strafford	\$377,959.61	1	no	2	no	2	no	2	no	0	yes	2	1.2

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Variable Weighting =====>	30%	Calculated Value	15%	Calculated Value	10%	Calculated Value	15%	Calculated Value	15%	Calculated	15%	Calculated	100%
	Variable 1		Variable 2		Variable 3		Variable 4		Variable 5		Variable 6		
Variable Number =====>													
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51 Stratford	\$409,311.71	1	no	2	no	0	no	2	no	0	yes	2	1.2
52 Wilton-Lyndeborough	\$639,115.99	1	no	2	no	0	no	2	no	0	yes	2	1.2
53 Rochester	\$8,990,445.48	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
54 Berlin	\$3,842,690.65	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
55 Newport	\$3,236,363.36	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
56 Keene	\$4,901,886.21	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
57 Laconia	\$6,970,080.40	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
58 Contoocook Valley	\$3,001,006.62	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
59 Newfound Area	\$3,004,860.28	3	yes	0	no	0	yes	0	yes	2	no	0	1.2
60 Fall Mountain Regional	\$3,274,654.27	3	yes	0	no	0	no	2	no	0	no	0	1.2
61 Derry Cooperative	\$6,933,160.39	3	yes	0	no	0	no	2	no	0	no	0	1.2
62 Governor Wentworth Regional	\$5,157,283.45	3	yes	0	no	0	no	2	no	0	no	0	1.2
63 White Mountains Regional	\$3,535,582.89	3	yes	0	no	0	no	2	no	0	no	0	1.2
64 Portsmouth	\$2,686,014.55	2	no	2	no	0	yes	0	yes	2	no	0	1.2
65 Gifford	\$1,098,114.84	2	no	2	no	0	no	2	no	0	no	0	1.2
66 Inter-Lakes Cooperative	\$1,197,570.44	2	no	2	no	0	no	2	no	0	no	0	1.2
67 Usbon Regional	\$1,214,545.02	2	no	2	no	0	no	2	no	0	no	0	1.2
68 Goffstown	\$2,360,061.59	2	yes	0	yes	2	no	2	no	0	no	0	1.1
69 Plymouth	\$1,117,820.66	2	yes	0	yes	2	no	2	no	0	no	0	1.1
70 Clarksville	\$1,157.01	1	no	2	yes	2	yes	0	yes	2	no	0	1.1
71 Columbia	\$5,355.79	1	no	2	yes	2	yes	0	yes	2	no	0	1.1
72 Greenland	\$248,830.17	1	no	2	yes	2	yes	0	yes	2	no	0	1.1
73 New Castle	\$18,017.24	1	no	2	yes	2	yes	0	yes	2	no	0	1.1
74 Pittsburg	\$216,102.58	1	no	2	yes	2	yes	0	yes	2	no	0	1.1
75 Bath	\$136,413.12	1	no	2	yes	2	no	2	no	0	no	0	1.1
76 Benton	\$3,656.83	1	no	2	yes	2	no	2	no	0	no	0	1.1
77 Brentwood	\$91,001.32	1	no	2	yes	2	no	2	no	0	no	0	1.1
78 Campton	\$447,976.15	1	no	2	yes	2	no	2	no	0	no	0	1.1
79 Chatham	\$3,907.26	1	no	2	yes	2	no	2	no	0	no	0	1.1
80 Colebrook	\$934,700.10	1	no	2	yes	2	no	2	no	0	no	0	1.1
81 East Kingston	\$45,843.58	1	no	2	yes	2	no	2	no	0	no	0	1.1
82 Eaton	\$1,058.00	1	no	2	yes	2	no	2	no	0	no	0	1.1
83 Ellsworth	\$2,116.00	1	no	2	yes	2	no	2	no	0	no	0	1.1
84 Holderness	\$146,951.68	1	no	2	yes	2	no	2	no	0	no	0	1.1
85 Kensington	\$102,831.35	1	no	2	yes	2	no	2	no	0	no	0	1.1
86 New Boston	\$368,705.40	1	no	2	yes	2	no	2	no	0	no	0	1.1
87 Newfields	\$39,024.58	1	no	2	yes	2	no	2	no	0	no	0	1.1
88 Newington	\$31,710.77	1	no	2	yes	2	no	2	no	0	no	0	1.1
89 Piermont	\$40,131.18	1	no	2	yes	2	no	2	no	0	no	0	1.1
90 Rumney	\$345,040.83	1	no	2	yes	2	no	2	no	0	no	0	1.1
91 Rye	\$190,991.02	1	no	2	yes	2	no	2	no	0	no	0	1.1
92 Stewartstown	\$309,921.31	1	no	2	yes	2	no	2	no	0	no	0	1.1
93 Stratham	\$227,700.32	1	no	2	yes	2	no	2	no	0	no	0	1.1
94 Thornton	\$340,103.80	1	no	2	yes	2	no	2	no	0	no	0	1.1
95 Warren	\$241,488.11	1	no	2	yes	2	no	2	no	0	no	0	1.1
96 Waterville Valley	\$18,169.00	1	no	2	yes	2	no	2	no	0	no	0	1.1
97 Wentworth	\$167,570.13	1	no	2	yes	2	no	2	no	0	no	0	1.1
98 Northwood	\$522,476.37	1	yes	0	no	0	no	2	no	0	yes	2	0.9
99 Windham	\$924,700.81	1	yes	0	no	0	no	2	no	0	yes	2	0.9
100 Winnisquam Regional	\$2,923,839.91	2	yes	0	no	0	yes	0	yes	2	no	0	0.9
101 Bedford	\$1,485,768.01	2	yes	0	no	0	yes	0	yes	2	no	0	0.9
102 Jaffrey-Rindge Cooperative	\$1,960,726.18	2	yes	0	no	0	no	2	no	0	no	0	0.9
103 Pelham	\$1,017,678.05	2	yes	0	no	0	no	2	no	0	no	0	0.9
104 Shaker Regional	\$1,831,516.31	2	yes	0	no	0	no	2	no	0	no	0	0.9
105 Londonderry	\$2,187,492.48	2	yes	0	no	0	no	2	no	0	no	0	0.9
106 Merrimack Valley	\$2,987,509.32	2	yes	0	no	0	no	2	no	0	no	0	0.9
107 Farmington	\$2,689,192.04	2	yes	0	no	0	no	2	no	0	no	0	0.9
108 Lebanon	\$2,011,542.28	2	yes	0	no	0	no	2	no	0	no	0	0.9
109 Hinsdale	\$1,469,644.37	2	yes	0	no	0	no	2	no	0	no	0	0.9
110 Hooksett	\$1,407,522.97	2	yes	0	no	0	no	2	no	0	no	0	0.9
111 Kearsarge Regional	\$1,530,872.90	2	yes	0	no	0	no	2	no	0	no	0	0.9
112 Mascenic Regional	\$1,538,669.26	2	yes	0	no	0	no	2	no	0	no	0	0.9
113 Mascoma Valley Regional	\$1,828,064.33	2	yes	0	no	0	no	2	no	0	no	0	0.9
114 Sanborn Regional	\$1,215,716.13	2	yes	0	no	0	no	2	no	0	no	0	0.9
115 Franklin	\$4,334,155.91	3	yes	0	no	0	yes	0	no	0	no	0	0.9
116 Auburn	\$257,258.66	1	no	2	no	0	yes	0	yes	2	no	0	0.9
117 Bethlehem	\$348,542.33	1	no	2	no	0	yes	0	yes	2	no	0	0.9
118 Candia	\$306,001.99	1	no	2	no	0	yes	0	yes	2	no	0	0.9
119 Chesterfield	\$332,039.99	1	no	2	no	0	yes	0	yes	2	no	0	0.9
120 Nelson	\$166,177.32	1	no	2	no	0	yes	0	yes	2	no	0	0.9

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Variable Weighting =====>	30%	Calculated Value	15%	Calculated Value	10%	Calculated Value	15%	Calculated Value	15%	Calculated	15%	Calculated	100%	
	Variable Number =====>	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10	Variable 11	Variable 12	
District Name	Total Amount of FY21 Federal Awards **	< \$1,000,000 = 1 point \$1,000,000 to \$3,000,000 = 2 point > \$3,000,000 = 3 points	FY19 Single Audit	Yes= 0 points No=2 points	Part of a Consolidated Agreement	Yes=2 points No=0 points	Were they monitored by the BFC for FY20?	Yes= 0 points No= 2 points	FY20 BFC Monitoring Findings?	Yes = 2 points No = 0 points	Did they Have Superintendent, Business Administrator or Grants Management Turnover	Yes = 2 points No = 0 points	Total Weighted Points	
121	Unity	\$284,276.55	1	no		2	no	0	yes	0	yes	2	0	0.9
122	Weare	\$758,557.26	1	no		2	no	0	yes	0	yes	2	0	0.9
123	Westmoreland	\$160,220.14	1	no		2	no	0	yes	0	yes	2	0	0.9
124	Albany	\$15,910.80	1	no		2	no	0	no	2	no	0	0	0.9
125	Amherst	\$505,013.46	1	no		2	no	0	no	2	no	0	0	0.9
126	Andover	\$346,491.39	1	no		2	no	0	no	2	no	0	0	0.9
127	Ashland	\$375,827.23	1	no		2	no	0	no	2	no	0	0	0.9
128	Barrington	\$749,877.34	1	no		2	no	0	no	2	no	0	0	0.9
129	Bartlett	\$243,423.03	1	no		2	no	0	no	2	no	0	0	0.9
130	Bow	\$779,541.47	1	no		2	no	0	no	2	no	0	0	0.9
131	Brookline	\$187,415.18	1	no		2	no	0	no	2	no	0	0	0.9
132	Chester	\$298,275.46	1	no		2	no	0	no	2	no	0	0	0.9
133	Coos County School District	\$0.00	1	no		2	no	0	no	2	no	0	0	0.9
134	Cornish	\$226,131.15	1	no		2	no	0	no	2	no	0	0	0.9
135	Croydon	\$85,349.80	1	no		2	no	0	no	2	no	0	0	0.9
136	Dresden	\$387,959.88	1	no		2	no	0	no	2	no	0	0	0.9
137	Dummer	\$3,703.00	1	no		2	no	0	no	2	no	0	0	0.9
138	Dunbarton	\$166,853.07	1	no		2	no	0	no	2	no	0	0	0.9
139	Errol	\$18,000.25	1	no		2	no	0	no	2	no	0	0	0.9
140	Goshen	\$9,440.87	1	no		2	no	0	no	2	no	0	0	0.9
141	Grantham	\$178,994.29	1	no		2	no	0	no	2	no	0	0	0.9
142	Hale's Location	\$160.03	1	no		2	no	0	no	2	no	0	0	0.9
143	Hampton	\$936,481.43	1	no		2	no	0	no	2	no	0	0	0.9
144	Hanover	\$154,709.19	1	no		2	no	0	no	2	no	0	0	0.9
145	Harrisville	\$63,052.87	1	no		2	no	0	no	2	no	0	0	0.9
146	Hart's Location	\$0.00	1	no		2	no	0	no	2	no	0	0	0.9
147	Hill	\$117,977.19	1	no		2	no	0	no	2	no	0	0	0.9
148	Hollis	\$227,900.36	1	no		2	no	0	no	2	no	0	0	0.9
149	Hollis-Brookline Cooperative	\$354,630.83	1	no		2	no	0	no	2	no	0	0	0.9
150	Jackson	\$19,586.18	1	no		2	no	0	no	2	no	0	0	0.9
151	John Stark Regional	\$545,705.20	1	no		2	no	0	no	2	no	0	0	0.9
152	Lafayette Regional	\$160,524.39	1	no		2	no	0	no	2	no	0	0	0.9
153	Landaff	\$20,594.70	1	no		2	no	0	no	2	no	0	0	0.9
154	Lempster	\$214,844.66	1	no		2	no	0	no	2	no	0	0	0.9
155	Lincoln-Woodstock Cooperative	\$420,780.23	1	no		2	no	0	no	2	no	0	0	0.9
156	Litchfield	\$885,744.40	1	no		2	no	0	no	2	no	0	0	0.9
157	Lyme	\$179,618.67	1	no		2	no	0	no	2	no	0	0	0.9
158	Marlborough	\$537,089.93	1	no		2	no	0	no	2	no	0	0	0.9
159	Marlow	\$97,227.21	1	no		2	no	0	no	2	no	0	0	0.9
160	Middleton	\$509,397.59	1	no		2	no	0	no	2	no	0	0	0.9
161	Milan	\$245,673.17	1	no		2	no	0	no	2	no	0	0	0.9
162	Monroe	\$114,216.49	1	no		2	no	0	no	2	no	0	0	0.9
163	Mont Vernon	\$149,399.00	1	no		2	no	0	no	2	no	0	0	0.9
164	Moultonborough	\$567,224.83	1	no		2	no	0	no	2	no	0	0	0.9
165	Oyster River Coop	\$720,575.59	1	no		2	no	0	no	2	no	0	0	0.9
166	Plainfield	\$193,376.94	1	no		2	no	0	no	2	no	0	0	0.9
167	Profile	\$340,514.14	1	no		2	no	0	no	2	no	0	0	0.9
168	Prospect Mountain JMA	\$382,212.77	1	no		2	no	0	no	2	no	0	0	0.9
169	Rivendell	\$158,669.19	1	no		2	no	0	no	2	no	0	0	0.9
170	Souhegan Cooperative	\$318,672.00	1	no		2	no	0	no	2	no	0	0	0.9
171	Stoddard	\$93,104.01	1	no		2	no	0	no	2	no	0	0	0.9
172	Sullivan	\$6,877.00	1	no		2	no	0	no	2	no	0	0	0.9
173	Sunapee	\$407,509.84	1	no		2	no	0	no	2	no	0	0	0.9
174	Surry	\$18,046.49	1	no		2	no	0	no	2	no	0	0	0.9
175	Washington	\$136,190.33	1	no		2	no	0	no	2	no	0	0	0.9
176	Windsor	\$0.00	1	no		2	no	0	no	2	no	0	0	0.9
177	Exeter	\$996,445.18	1	yes		0	yes	2	no	2	no	0	0	0.8
178	Henniker	\$427,910.62	1	yes		0	no	0	yes	0	no	2	0	0.6
179	Mason	\$51,966.49	1	no		2	no	0	yes	0	no	0	0	0.6

Legend: High Risk = >1.5

\*\* Total federal award money is based off the Grants Management System (GMS) and does not include Food and Nutrition or any other grant money from other sources.

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