



New Hampshire

**Department of Education**

FY24 Subrecipient Fiscal Risk Assessment  
Report  
School Districts

Provided by the NHED, Bureau of Federal Compliance

July 6, 2023

## 1.0 Annual Fiscal Risk Assessment

As a pass-through entity, the New Hampshire Department of Education (NHED) 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 NHED 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 NHED 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 NHED staff and will not be discussed further herein.**

The NHED 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 NHED 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 2021-2022 may be assigned a medium or low risk level in 2022-2023. 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 NHED 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 NHED, 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 NHED first assured some of the limited criteria provided in Part 200.332 was included. Thereafter, additional criteria the NHED felt best quantified the District’s potential risk based on local concerns and the NHED’s prior experience with its FY23 District fiscal monitoring program was added.

The fiscal risk assessment methodology was incorporated into an Excel-based risk assessment tool (RAT). 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 FY23 was a primary consideration, thirty-five percent (35%) in assessing District fiscal risk. The more Federal funds being managed the greater the fiscal impact should the funds be mismanaged or otherwise compromised.

#### ESSER III Allocation

The total amount of ESSER III Federal funds awarded to the District FY22 (21/22) accounted for fifteen percent (15%) consideration in assessing District fiscal risk. The greater ESSER III allocation being managed impacts the potential for funds to be mismanaged or otherwise compromised.

#### FY22 Single Audit Certification Submitted on Time

If the District did not submit the FY22 Single Audit Certification by the required due date, September 30, 2022. This factor accounted for twenty percent (20%) in assessing District fiscal risk.

#### FY22 Single Audit

If a subrecipient were required to have a single audit of their FY22 grant funds completed, this additional level of monitoring would reduce the overall risk of non-compliance with Federal grant requirements not being identified. This factor accounted for fifteen percent (15%) in assessing District fiscal risk. 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.

#### Times Monitored by the BFC

How many times the District has been monitored by the Bureau of Federal Compliance (BFC) in previous years. This factor accounted for fifteen percent (15%) in assessing District fiscal risk.

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

Assessment of the following five fiscal risk variables; grant award amount, ESSER III allocation, single audit, single audit certification submission, 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 zero to three (0 to 3) 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 five risk variables and weighting, as well as any simplifying assumptions, are described in more detail below.

Grant Award Amount Risk*Grant Award Amount (35%)*

This variable includes the total amount of Federal funds awarded to each District in FY23. A simplifying assumption that was applied in arriving at the amount of Federal grant funds awarded during FY23 was to not include any grant funds associated with the NHED Food and Nutrition programs. This was done to simplify the data collection process as these funds are not included in the NHED 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 thirty-five 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 \$2,000,000 and \$3,000,000 was assigned a value of 2, and above \$3,000,000 was assigned a value of 3.

ESSER III Allocation*ESSER III Allocation FY22 (SY21/22) (15%)*

This variable includes the total amount of ESSER III Federal funds awarded to the District for FY22 (21/22). Total District ESSER III Federal funds less than \$1,000,000 was assigned a value of 1 point and above \$1,000,000 was assigned a value of 2.

Single Audit Certifications*FY22 Single Audit Certification Submitted on Time (20%)*

This variable includes if the District submitted the FY22 Single Audit Certification by the required due date. If the District submitted the FY22 Single Audit Certification on or before September 30, 2022, was assigned a value of 0 points and if submitted on or after October 1, 2022, was assigned a value of 2.

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

If a subrecipient had a single audit of their FY22 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 NHED 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.

Districts with a single audit conducted for FY22 have been assigned a value 0, and Districts that did not have a single audit conducted for FY22 were assigned a value 2.

## BFC Monitoring History

### *How Many Times Monitored by BFC (15%)*

This variable is determined on how many times a District has been monitored by the BFC. If the District had not been monitored by the BFC, the variable was assigned a value of 3, if the District has been monitored 1-2 times was assigned a value of 2, and if the District has been monitored 3 or more times as assigned a value of 1.

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

The *Grant Award Amount* and *ESSER III allocation* data were collected from the NHED GMS and were subject to the simplifying assumptions stated above. Whether a District was subject to an onsite or remote fiscal monitoring visit (*Ever Monitored* variable) during FY22 was determined using internal BFC tracking documents.

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

The point values generated for each of the five 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 NHED determined that the twenty (20) Districts having an index of 1.6 or above would be subject to federal fiscal monitoring. Based on these criteria, the Districts listed on the attached Table 1 are intended to receive scheduled federal fiscal monitoring (either onsite or remote monitoring) by the BFC during the upcoming 2023-2024 school year. The BFC will be reviewing reimbursed activities from the 2022-2023 school year.

In the opinion of the NHED, 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 FY24 (2023-2024)**

Derry-Cooperative	Laconia	Nashua	Dover
Raymond	Fall Mountain Regional	Mascoma Valley Regional	Merrimack
Newfound Area	White Mountains Regional	Winnisquam Regional	Contoocook Valley
Conway	Franklin	Monadnock Regional	Chatham
Clarksville	Columbia	Rochester	Newport

## Appendix A

RISK ASSESSMENT TOOL (RAT)  
To Inform  
FY24 SCHOOL DISTRICT BFC FISCAL MONITORING

# RISK ASSESSMENT TOOL (RAT)

to inform  
FY24 SCHOOL DISTRICT BFC FISCAL MONITORING for the 22/23 SY

Variable Weighting =====>	35%	Calculated Value	15%	Calculated Value	20%	Calculated Value	15%	Calculated Value	15%	Calculated Value	100%
District Name	Total Amount of FY23 GMS Federal Awards **	< \$1,000,000 = 1 point \$1,000,000 to \$3,000,000 = 2 point > \$3,000,000 = 3 points	ESSER III Allocation (21/22)	<\$1,000,000 = 1 point >\$1,000,000 = 2 points	FY22 Single Audit Certification Submitted on Time?	Yes=0 points No=2 points	FY22 Single Audit	Yes= 0 points No= 2 points	Times Monitored by the BFC	0 Times = 3 points 1-2 Times= 2 points 3 or more Times= 1 point	Total Weighted Points
1 Derry Cooperative	\$3,062,760.78	3	\$ 7,961,973.40	2	no	2	yes	0	1	2	2.1
2 Laconia	\$3,181,149.83	3	\$ 8,831,599.00	2	no	2	yes	0	2	2	2.1
3 Nashua	\$11,266,663.67	3	\$ 29,164,886.47	2	no	2	yes	0	3	1	1.9
4 Dover	\$3,105,295.53	3	\$ 6,233,043.39	2	no	2	yes	0	3	1	1.9
5 Raymond	\$1,412,920.46	2	\$ 1,796,834.17	2	no	2	yes	0	2	2	1.7
6 Bell Mountain Regional	\$1,482,567.46	2	\$ 4,418,503.05	2	no	2	yes	0	1	2	1.7
7 Mascoma Valley Regional	\$1,119,316.22	2	\$ 2,063,464.41	2	no	2	yes	0	1	2	1.7
8 Merrimack	\$1,327,151.59	2	\$ 1,423,983.73	2	no	2	yes	0	2	2	1.7
9 Newfound Area	\$1,316,747.20	2	\$ 3,400,390.99	2	no	2	yes	0	2	2	1.7
10 White Mountains Regional	\$1,225,736.39	2	\$ 4,990,341.14	2	no	2	yes	0	2	2	1.7
11 Winnisquam Regional	\$1,693,372.87	2	\$ 3,779,506.99	2	no	2	yes	0	2	2	1.7
12 Contocook Valley	\$1,448,085.90	2	\$ 3,264,548.53	2	no	2	yes	0	2	2	1.7
13 Conway	\$1,220,096.08	2	\$ 4,451,678.62	2	no	2	yes	0	1	2	1.7
14 Franklin	\$1,802,489.97	2	\$ 3,987,252.10	2	no	2	yes	0	2	2	1.7
13 Monadnock Regional	\$1,911,997.69	2	\$ 3,965,847.83	2	no	2	yes	0	2	2	1.7
16 Chatham	\$4,368.15	1	\$ -	1	no	2	no	2	0	3	1.7
17 Carlsville	\$6,349.63	1	\$ -	1	no	0	no	2	0	3	1.7
18 Columbia	\$16,794.87	1	\$ -	1	no	0	no	2	0	3	1.7
19 Rochester	\$3,612,434.94	3	\$ 11,060,459.94	2	yes	0	no	2	1	2	1.7
20 Newport	\$1,235,643.36	2	\$ 4,217,674.72	2	yes	0	no	2	2	2	1.6
21 Dummer	\$7,866.67	1	\$ -	1	no	0	no	2	2	2	1.5
22 Errol	\$17,355.09	1	\$ 1,748.02	1	no	2	no	2	1	2	1.5
23 Milan	\$112,421.76	1	\$ 315,606.00	1	no	2	no	2	1	2	1.5
24 Northwood	\$277,694.21	1	\$ 367,490.83	1	no	2	no	2	1	2	1.5
25 Albany	\$31,381.00	1	\$ 4,925.30	1	no	2	no	2	1	2	1.5
26 Bertlett	\$153,507.41	1	\$ 290,835.31	1	no	2	no	2	1	2	1.5
27 Croydon	\$31,142.24	1	\$ 104,980.28	1	no	2	no	2	1	2	1.5
28 Freedom	\$101,870.19	1	\$ 123,715.77	1	no	2	no	2	1	2	1.5
29 Greenland	\$175,671.05	1	\$ 194,960.15	1	no	2	no	2	1	2	1.5
64 Hampton Falls	\$77,524.02	1	\$ -	1	no	2	no	2	1	2	1.5
65 Jackson	\$29,178.66	1	\$ -	1	no	2	no	2	1	2	1.5
66 Madison	\$204,632.72	1	\$ 433,736.54	1	no	2	no	2	1	2	1.5
67 Mason	\$46,590.70	1	\$ -	1	no	2	no	2	1	2	1.5
68 New Castle	\$20,832.42	1	\$ -	1	no	2	no	2	1	2	1.5
69 Newington	\$30,943.84	1	\$ -	1	no	2	no	2	1	2	1.5
70 North Hampton	\$125,644.96	1	\$ 37,185.97	1	no	2	no	2	1	2	1.5
71 Pittsburg	\$92,831.70	1	\$ 288,772.88	1	no	2	no	2	1	2	1.5
72 Rye	\$203,023.26	1	\$ 83,495.24	1	no	2	no	2	1	2	1.5
73 South Hampton	\$38,808.84	1	\$ -	1	no	2	no	2	1	2	1.5
74 Stewartstown	\$167,807.43	1	\$ 347,259.75	1	no	2	no	2	1	2	1.5
75 Strafford	\$263,777.08	1	\$ 327,809.02	1	no	2	no	2	1	2	1.5
76 Tamworth	\$327,499.39	1	\$ 818,988.95	1	no	2	no	2	1	2	1.5
77 Chichester	\$128,128.47	1	\$ 220,839.92	1	no	2	no	2	1	2	1.5
78 Epsom	\$290,832.54	1	\$ 386,469.25	1	no	2	no	2	1	2	1.5
79 Gilmanston	\$260,801.24	1	\$ 403,722.33	1	no	2	no	2	1	2	1.5
80 Goshen	\$25,184.16	1	\$ 3,095.89	1	no	2	no	2	1	2	1.5
81 Henniker	\$210,618.71	1	\$ 475,631.80	1	no	2	no	2	1	2	1.5
82 John Stark Regional	\$251,654.57	1	\$ 496,890.07	1	no	2	no	2	1	2	1.5
83 Stodderd	\$90,020.12	1	\$ 70,737.82	1	no	2	no	2	1	2	1.5
84 Sunapee	\$268,145.52	1	\$ 414,074.44	1	no	2	no	2	1	2	1.5
85 Manchester	\$18,231,364.05	3	\$ 38,490,540.99	2	yes	0	yes	0	3	1	1.5
86 Concord	\$3,782,897.76	3	\$ 9,668,720.39	2	yes	0	yes	0	3	1	1.5
87 Exeter Region Cooperative	\$1,152,222.81	2	\$ 705,874.44	1	yes	0	no	2	1	2	1.5
88 Colebrook	\$381,198.23	1	\$ 1,379,903.86	2	no	2	yes	0	1	2	1.4
89 Hinsdale	\$729,017.28	1	\$ 1,929,462.25	2	no	2	yes	0	2	2	1.4
90 Milton	\$465,962.04	1	\$ 1,099,734.37	2	no	2	yes	0	1	2	1.4
91 Seabrook	\$667,501.64	1	\$ 2,064,331.97	2	no	2	yes	0	2	2	1.4
92 Winchester	\$804,480.49	1	\$ 2,217,166.51	2	no	2	yes	0	2	2	1.4
93 Winnacunnet Cooperative	\$639,582.61	1	\$ 1,306,611.52	2	no	2	yes	0	2	2	1.4
94 Allenstown	\$532,183.72	1	\$ 1,789,429.66	2	no	2	yes	0	2	2	1.4
95 Farmington	\$911,960.26	1	\$ 3,890,672.99	2	no	2	yes	0	1	2	1.4
96 Lebanon	\$945,202.41	1	\$ 2,406,968.04	2	no	2	yes	0	1	2	1.4
97 Pembroke	\$825,237.56	1	\$ 1,779,473.18	2	no	2	yes	0	2	2	1.4
98 Governor Wentworth Regional	\$2,526,367.87	2	\$ 6,582,666.08	2	yes	0	yes	0	1	2	1.3
99 Hillsboro-Deering Cooperative	\$1,065,733.50	2	\$ 3,146,114.06	2	yes	0	yes	0	1	2	1.3
100 Hudson	\$2,230,900.70	2	\$ 4,082,746.60	2	yes	0	yes	0	2	2	1.3

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.



# RISK ASSESSMENT TOOL (RAT)

to inform  
FY24 SCHOOL DISTRICT BFC FISCAL MONITORING for the 22/23 SY

Variable Weighting =====>	35%	Calculated Value		15%	Calculated Value		20%	Calculated Value		15%	Calculated Value		100%
		Variable 1	Variable 2		Variable 3	Variable 4		Variable 5					
Variable Number =====>	District Name	Total Amount of FY23 GMS Federal Awards **	< \$1,000,000 = 1 point \$1,000,000 to \$3,000,000 = 2 points > \$3,000,000 = 3 points	ESSER III Allocation (21/22)	<\$1,000,000 = 1 point >\$1,000,000 = 2 points	FY22 Single Audit Certification Submitted on Time?	Yes=0 points No=2 points	FY22 Single Audit	Yes= 0 points No= 2 points	Times Monitored by the BFC	0 times = 3 points 1-2 Times= 2 points 3 or more Times= 1 point	Total Weighted Points	
101	Keene	\$2,420,935.75	2	\$ 5,619,738.28	2	yes	0	yes	0	2	2	1.3	
102	Londonderry	\$1,331,847.81	2	\$ 1,566,019.61	2	yes	0	yes	0	1	2	1.3	
103	Milford	\$1,138,949.90	2	\$ 2,242,969.68	2	yes	0	yes	0	1	2	1.3	
104	Portsmouth	\$1,247,168.79	2	\$ 2,765,748.26	2	yes	0	yes	0	2	2	1.3	
105	Salem	\$1,332,677.76	2	\$ 3,937,854.85	2	yes	0	yes	0	2	2	1.3	
106	Somerset	\$1,374,240.88	2	\$ 5,100,111.44	2	yes	0	yes	0	2	2	1.3	
107	Timberlane Regional	\$1,217,982.69	2	\$ 1,223,191.28	2	yes	0	yes	0	2	2	1.3	
108	Berlin	\$1,775,815.16	2	\$ 4,645,279.30	2	yes	0	yes	0	2	2	1.3	
109	Goffstown	\$1,269,734.13	2	\$ 2,535,936.49	2	yes	0	yes	0	1	2	1.3	
110	Jeffrey-Rindge Cooperative	\$1,028,596.14	2	\$ 2,433,357.22	2	yes	0	yes	0	1	2	1.3	
111	Merrimack Valley	\$1,836,608.00	2	\$ 2,063,464.41	2	yes	0	yes	0	1	2	1.3	
112	Plymouth	\$1,136,516.83	2	\$ 1,232,873.00	2	yes	0	yes	0	1	2	1.3	
113	Lisbon Regional	\$679,752.34	1	\$ 1,727,547.36	2	yes	0	no	2	2	2	1.3	
114	Eaton	\$8,149.12	1	\$ -	1	yes	0	no	2	0	3	1.3	
115	Beth	\$83,180.32	1	\$ 135,328.88	1	yes	0	no	2	0	3	1.3	
116	Benton	\$7,740.68	1	\$ -	1	yes	0	no	2	0	3	1.3	
117	East Kingston	\$49,277.89	1	\$ -	1	yes	0	no	2	0	3	1.3	
118	Ellsworth	\$4,019.62	1	\$ -	1	yes	0	no	2	0	3	1.3	
119	Gorham Randolph Shelburne Cooperative	\$249,895.34	1	\$ 516,462.12	1	no	2	yes	0	2	2	1.2	
62	Hampstead	\$463,283.60	1	\$ 424,426.54	1	no	2	yes	0	1	2	1.2	
63	Wilton-Lyndeborough	\$445,836.94	1	\$ 684,010.01	1	no	2	yes	0	2	2	1.2	
64	Windham	\$805,642.43	1	\$ 240,931.02	1	no	2	yes	0	1	2	1.2	
65	Deerfield	\$300,678.34	1	\$ 405,447.89	1	no	2	yes	0	1	2	1.2	
66	Litchfield	\$607,306.86	1	\$ 748,784.06	1	no	2	yes	0	1	2	1.2	
67	Sanborn Regional	\$944,572.04	1	\$ 993,777.90	1	no	2	yes	0	1	2	1.2	
68	Weare	\$391,414.42	1	\$ 793,642.48	1	no	2	yes	0	1	2	1.2	
69	Claremont	\$2,124,040.13	2	\$ 6,472,976.52	2	yes	0	yes	0	3	1	1.2	
70	Bedford	\$1,334,743.81	2	\$ 739,487.52	1	yes	0	yes	0	1	2	1.2	
71	Bethlehem	\$134,132.78	1	\$ 460,843.72	1	no	2	yes	1	2	1	1.1	
72	Chester	\$244,143.23	1	\$ 196,685.26	1	yes	0	no	2	1	2	1.1	
73	Chesterfield	\$236,656.81	1	\$ 286,401.28	1	no	2	yes	1	2	1	1.1	
74	Fremont	\$235,143.80	1	\$ 324,358.05	1	yes	0	no	2	1	2	1.1	
75	Grantham	\$144,796.07	1	\$ 151,827.14	1	no	2	yes	1	2	1	1.1	
66	Harrisville	\$69,237.32	1	\$ 70,737.67	1	yes	0	no	2	1	2	1.1	
67	Lafayette Regional	\$63,377.99	1	\$ 191,973.12	1	no	2	yes	1	2	1	1.1	
68	Landaff	\$43,854.15	1	\$ -	1	yes	0	no	2	1	2	1.1	
69	Lyme	\$134,068.07	1	\$ 153,552.78	1	no	2	yes	1	2	1	1.1	
70	Marionborough	\$223,382.08	1	\$ 541,536.97	1	yes	0	no	2	1	2	1.1	
71	Mariow	\$71,089.86	1	\$ 105,856.40	1	no	2	yes	1	2	1	1.1	
72	Middleton	\$216,550.19	1	\$ 551,886.81	1	yes	0	no	2	1	2	1.1	
73	Mont Vernon	\$119,669.54	1	\$ 98,342.69	1	yes	0	no	2	1	2	1.1	
74	Nelson	\$92,833.03	1	\$ 208,961.83	1	yes	0	no	2	1	2	1.1	
75	Profile	\$146,071.33	1	\$ 411,840.06	1	yes	0	no	2	1	2	1.1	
76	Souhegan Cooperative	\$257,115.37	1	\$ 122,809.15	1	no	2	yes	1	2	1	1.1	
77	Stark	\$56,352.08	1	\$ 4,362.43	1	yes	0	no	2	1	2	1.1	
78	Stratford	\$257,111.19	1	\$ 519,204.26	1	no	2	yes	1	2	1	1.1	
79	Washington	\$88,637.04	1	\$ 129,912.59	1	yes	0	no	2	1	2	1.1	
80	Westmoreland	\$88,060.55	1	\$ 185,436.36	1	yes	0	no	2	1	2	1.1	
81	Andover	\$229,789.67	1	\$ 419,772.55	1	yes	0	no	2	1	2	1.1	
82	Ashland	\$139,963.62	1	\$ 608,427.82	1	no	2	yes	1	2	1	1.1	
83	Auburn	\$287,354.78	1	\$ 119,059.31	1	yes	0	no	2	1	2	1.1	
84	Brentwood	\$84,768.15	1	\$ -	1	yes	0	no	2	1	2	1.1	
85	Brookline	\$179,227.78	1	\$ 76,872.93	1	yes	0	no	2	1	2	1.1	
86	Campton	\$269,092.09	1	\$ 376,873.22	1	no	2	yes	1	2	1	1.1	
87	Candia	\$220,964.14	1	\$ 282,950.68	1	yes	0	no	2	1	2	1.1	
88	Cornish	\$136,487.26	1	\$ 170,428.83	1	no	2	yes	2	2	1	1.1	
89	Dresden	\$252,488.91	1	\$ 169,682.96	1	yes	0	no	2	1	2	1.1	
90	Dunbarton	\$153,899.00	1	\$ 124,222.41	1	no	2	yes	1	2	1	1.1	
61	Hale's Location (Carroll County)	\$0.00	1	\$ 281.40	1	yes	0	no	2	0	2	1.1	
65	Hanover	\$138,098.50	1	\$ 46,873.74	1	yes	0	no	2	1	2	1.1	
66	Hill	\$76,134.90	1	\$ 122,836.33	1	yes	0	no	2	1	2	1.1	
67	Holderness	\$97,130.57	1	\$ 139,750.00	1	no	2	yes	1	2	1	1.1	
68	Kennington	\$54,274.38	1	\$ 84,540.30	1	yes	0	no	2	1	2	1.1	
69	Lempster	\$114,362.32	1	\$ 235,469.50	1	yes	0	no	2	1	2	1.1	
70	Lincoln-Woodstock Cooperative	\$205,026.37	1	\$ 523,656.81	1	yes	0	no	2	1	2	1.1	
71	Monroe	\$60,730.91	1	\$ 118,135.30	1	yes	0	no	2	1	2	1.1	

## RISK ASSESSMENT TOOL (RAT)

to inform  
FY24 SCHOOL DISTRICT BFC FISCAL MONITORING for the 22/23 SY

Variable Weighting ===== Variable Number =====	33%	Calculated Value	13%	Calculated Value	20%	Calculated Value	15%	Calculated Value	15%	Calculated Value	100%
	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10	Variable 11
District Name	Total Amount of FY23 GMS Federal Awards **	< \$1,000,000 = 1 point \$1,000,000 to \$3,000,000 = 2 point > \$3,000,000 = 3 points	ESSEER III Allocation (21/22)	<\$1,000,000 = 1 point >\$1,000,000 = 2 points	FY22 Single Audit Certification Submitted on Time?	Yes=0 points No=2 points	FY22 Single Audit	Yes= 0 points No= 2 points	Times Monitored by the BFC	0 times = 3 points 1-2 Times= 2 points 3 or more Times= 1 point	Total Weighted Points
72 Moultonborough	\$334,293.02	1	\$ 561,993.38	1	yes	0	no	2	1	2	1.1
73 New Boston	\$298,199.22	1	\$ 319,182.26	1	yes	0	no	2	1	2	1.1
74 Newfields	\$44,862.31	1	\$ -	1	yes	0	no	2	1	2	1.1
75 Nottingham	\$295,122.81	1	\$ 322,633.08	1	yes	0	no	2	1	2	1.1
76 Piermont	\$52,669.47	1	\$ -	1	yes	0	no	2	1	2	1.1
77 Plainfield	\$171,872.03	1	\$ 100,067.90	1	yes	0	no	2	1	2	1.1
78 Prospect Mountain JMA	\$358,355.67	1	\$ 424,426.02	1	yes	0	no	2	1	2	1.1
79 Rollinsford	\$131,696.41	1	\$ 157,003.08	1	yes	0	no	2	1	2	1.1
80 Rumney	\$203,023.26	1	\$ 247,202.23	1	yes	0	no	2	1	2	1.1
81 Stratham	\$186,639.07	1	\$ 39,060.86	1	yes	0	no	2	1	2	1.1
82 Sullivan	\$22,085.40	1	\$ -	1	yes	0	no	2	1	2	1.1
83 Surry	\$24,231.44	1	\$ -	1	yes	0	no	2	1	2	1.1
84 Thornton	\$175,805.12	1	\$ 444,742.06	1	yes	0	no	2	1	2	1.1
85 Unity	\$142,987.73	1	\$ 344,381.57	1	yes	0	no	2	2	2	1.1
86 Warren	\$128,459.77	1	\$ 307,806.55	1	yes	0	no	2	1	2	1.1
87 Waterville Valley	\$26,233.34	1	\$ -	1	yes	0	no	2	1	2	1.1
88 Wentworth	\$97,990.48	1	\$ 201,889.35	1	yes	0	no	2	1	2	1.1
89 Hooksett	\$763,732.89	1	\$ 1,541,341.80	2	yes	0	yes	0	1	2	1.0
90 Littleton	\$858,728.81	1	\$ 3,426,225.93	2	yes	0	yes	0	2	2	1.0
91 Mascenic Regional	\$657,351.48	1	\$ 1,843,721.10	2	yes	0	yes	0	1	2	1.0
92 Newmarket	\$517,898.55	1	\$ 1,480,695.82	2	yes	0	yes	0	2	2	1.0
93 Northumberland	\$438,018.82	1	\$ 1,445,547.94	2	yes	0	yes	0	2	2	1.0
94 Pittsfield	\$690,179.81	1	\$ 2,358,710.31	2	yes	0	yes	0	2	2	1.0
95 Wakefield	\$588,862.66	1	\$ 1,640,308.22	2	yes	0	yes	0	2	2	1.0
96 Gifford	\$470,738.74	1	\$ 1,246,509.89	2	yes	0	yes	0	1	2	1.0
97 Haverhill Cooperative	\$246,123.05	1	\$ 1,924,097.49	2	yes	0	yes	0	1	2	1.0
98 Inter-Lakes Cooperative	\$637,769.99	1	\$ 1,847,069.19	2	yes	0	yes	0	1	2	1.0
99 Kearsarge Regional	\$867,209.20	1	\$ 1,520,816.55	2	yes	0	yes	0	1	2	1.0
70 Penn-Baker Regional	\$496,818.72	1	\$ 1,681,107.40	2	yes	0	yes	0	1	2	1.0
71 Shaker Regional	\$853,686.88	1	\$ 2,196,887.64	2	yes	0	yes	0	1	2	1.0
72 Alton	\$306,679.62	1	\$ 679,311.30	1	yes	0	yes	0	1	2	0.8
73 Amherst	\$438,719.56	1	\$ 210,931.83	1	yes	0	yes	0	2	2	0.8
74 Barrington	\$512,506.21	1	\$ 653,892.11	1	yes	0	yes	0	1	2	0.8
75 Epping	\$484,524.74	1	\$ 822,972.33	1	yes	0	yes	0	1	2	0.8
76 Hopkinton	\$339,320.04	1	\$ 383,018.57	1	yes	0	yes	0	1	2	0.8
77 Rivendell	\$69,313.78	1	\$ 87,990.83	1	yes	0	yes	0	1	2	0.8
78 Barmstead	\$530,819.77	1	\$ 970,178.34	1	yes	0	yes	0	1	2	0.8
79 Bow	\$539,091.90	1	\$ 577,978.65	1	yes	0	yes	0	1	2	0.8
80 Exeter	\$493,442.81	1	\$ 710,827.37	1	yes	0	yes	0	1	2	0.8
63 Hampton	\$577,910.73	1	\$ 964,379.78	1	yes	0	yes	0	1	2	0.8
64 Hollis	\$219,093.71	1	\$ 68,373.17	1	yes	0	yes	0	1	2	0.8
65 Hollis-Brookline Cooperative	\$333,969.39	1	\$ 134,996.34	1	yes	0	yes	0	1	2	0.8
66 Oyster River Coop	\$557,905.77	1	\$ 302,528.18	1	yes	0	yes	0	1	2	0.8

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