



New Hampshire

Department of Education

FY23 Subrecipient Fiscal Risk Assessment
Report
School Districts

Provided by the NHED, Bureau of Federal Compliance

July 18, 2022

1.0 Annual Fiscal Risk Assessment

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

The NH ED 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 NH ED 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 2020-2021 may be assigned a medium or low risk level in 2021-2022. 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 NH ED 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 NH ED, 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 NH ED first assured some of the limited criteria provided in Part 200.332 was included. Thereafter, additional criteria the NH ED felt best quantified the District’s potential risk based on local concerns and the NH ED’s prior experience with its FY22 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 FY22 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 FY21 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. This variable will be removed in the FY24 RAT as the NH ED is moving away from allowing consolidated agreements with most grants.

NH ED Monitoring History

Has the district been monitored by the Bureau of Federal Compliance (BFC) in previous years.

Key Staff Turnover Risk

Based on the results of the prior four 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.

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.

Grant Award Amount Risk*Grant Award Amount (25%)*

This variable includes the total amount of Federal funds awarded to each District in FY22 plus the amount of the ARPA ESSER III 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 III allocation represents a significant increase in a District's total annual Federal funds, the NH ED felt its inclusion was necessary to adequately represent a District's total amount of Federal funds being managed in FY22.

A simplifying assumption that was applied in arriving at the amount of Federal grant funds awarded during FY22 was to not include any grant funds associated with the NH ED Food and Nutrition programs. This was done to simplify the data collection process as these funds are not included in the NH ED 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 \$2,000,000 was assigned a value of 1, between \$2,000,000 and \$5,000,000 was assigned a value of 2, and above \$5,000,000 was assigned a value of 3.

Audit History Risk*Single-Audit Status (10%)*

If a subrecipient had a single-audit of their FY21 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 NH ED 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 FY21 have been assigned a value 0, and Districts that did not have a single-audit conducted for FY21 were assigned a value 2.

Consolidated Agreement Risk*Consolidated Agreement in Place (5%)*

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.

NH ED Monitoring History

Ever Monitored (50%)

This variable is posted on whether or not the Districts have been monitored by the BFC. This risk assessment will determine the 5th monitoring cycle, therefore, the BFC found it to be important that all districts be visited within 5 years. This variable carries a weight of 50% in order to reach those districts that the BFC has not yet monitored.

If the district had not been monitored by the BFC, the variable was assigned a value of 2. If a district has been monitored by the BFC, the variable was assigned a value of 0.

Key Staff Turnover Risk

Superintendent/Business Administrator/Grants Manager Turnover (10%)

Based on the results of the last four 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 FY23 (after June 30, 2022) was collected. This variable was assigned a weighting of 10 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 FY22.

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 NH ED GMS and were subject to the simplifying assumptions stated above. Whether a District was subject to an on-site or remote fiscal monitoring visit (*Ever 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 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 NH ED determined that the 25 Districts having an index of 1.3 or above 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 2022-2023 school year. The BFC will be reviewing reimbursed activities from the 2021-2022 school year.

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.

In the opinion of the NH ED, 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 2022-2023**

Madison	Tamworth	North Hampton	South Hampton
Strafford	Washington	Piermont	Jaffrey-Rindge Coop
Gilmanton	Windham	Auburn	Candia
Ashland	Bartlett	Dummer	Dunbarton
Goshen	Harrisville	John Stark Regional	Pelham
Marlow	Sullivan	Surry	
Hollis-Brookline Cooperative	Lincoln-Woodstock Cooperative		

APPENDIX A

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

RISK ASSESSMENT TOOL (RAT)

to inform

FY23 SCHOOL DISTRICT BFC FISCAL MONITORING for the 21/22 SY

Variable Weighting =====>	25%	Calculated Value	10%	Calculated Value	5%	Calculated Value	50%	Calculated Value	10%	Calculated Value	100%	
	Variable Number =====>	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10	
District Name	Total Amount of FY22 Federal Awards **	< \$2,000,000 = 1 point \$2,000,000 to \$5,000,000 = 2 point > \$5,000,000 = 3 points	FY21 Single Audit	Yes= 0 points No=2 points	Part of a Consolidated Agreement	Yes=2 points No=0 points	Have you ever been monitored by the BFC?	Yes= 0 points No= 2 points	Did they Have Superintendent, Business Administrator or Grants Management Turnover	Yes = 2 points No = 0 points	Total Weighted Points	
1	Madison	\$631,385.65	1	No	2	No	0	No	2	yes	2	1.7
2	Tamworth	\$1,053,625.45	1	No	2	No	0	No	2	yes	2	1.7
3	North Hampton	\$212,222.67	1	No	2	No	0	No	2	yes	2	1.7
4	South Hampton	\$39,972.93	1	No	2	No	0	No	2	yes	2	1.7
5	Strafford	\$608,435.76	1	No	2	No	0	No	2	yes	2	1.7
6	Piermont	\$39,004.47	1	No	2	Yes	2	No	2	no	0	1.6
7	Jaffrey-Rindge Cooperative	\$3,419,001.68	2	Yes	0	No	0	No	2	no	0	1.5
8	Gilmanton	\$670,905.12	1	No	2	No	0	No	2	no	0	1.5
9	Windham	\$1,225,283.01	1	Yes	0	No	0	No	2	yes	2	1.5
10	Auburn	\$372,032.72	1	No	2	No	0	No	2	no	0	1.5
11	Candia	\$485,337.07	1	No	2	No	0	No	2	no	0	1.5
12	Ashland	\$771,809.71	1	No	2	No	0	No	2	no	0	1.5
13	Bartlett	\$421,457.19	1	No	2	No	0	No	2	no	0	1.5
14	Dummer	\$3,709.68	1	No	2	No	0	No	2	no	0	1.5
15	Dunbarton	\$304,719.65	1	No	2	No	0	No	2	no	0	1.5
16	Goshen	\$10,923.58	1	No	2	No	0	No	2	no	0	1.5
17	Harrisville	\$128,244.07	1	No	2	No	0	No	2	no	0	1.5
18	John Stark Regional	\$835,034.88	1	No	2	No	0	No	2	no	0	1.5
19	Lincoln-Woodstock Cooperative	\$717,636.04	1	No	2	No	0	No	2	no	0	1.5
20	Marlow	\$170,572.30	1	No	2	No	0	No	2	no	0	1.5
21	Sullivan	\$6,889.41	1	No	2	No	0	No	2	no	0	1.5
22	Surry	\$25,783.32	1	No	2	No	0	No	2	no	0	1.5
23	Washington	\$200,450.02	1	No	2	No	0	No	2	no	0	1.5
24	Pelham	\$1,507,166.07	1	Yes	0	No	0	No	2	no	0	1.3
25	Hollis-Brookline Cooperative	\$515,333.27	1	Yes	0	No	0	No	2	no	0	1.3
26	Salem	\$5,877,161.79	3	Yes	0	No	0	Yes	0	yes	2	1.0
27	Somersworth	\$6,950,470.90	3	Yes	0	No	0	Yes	0	yes	2	1.0
28	Concord	\$14,624,263.19	3	Yes	0	No	0	Yes	0	yes	2	1.0
29	Newfound Area	\$5,135,096.68	3	Yes	0	Yes	0	Yes	0	yes	2	1.0
30	Allenstown	\$2,364,698.20	2	No	2	Yes	2	Yes	0	no	0	0.8
31	Pembroke	\$2,896,736.84	2	No	2	Yes	2	Yes	0	no	0	0.8
32	Nashua	\$40,994,487.19	3	Yes	0	No	0	Yes	0	no	0	0.8
33	Manchester	\$78,342,552.68	3	Yes	0	No	0	Yes	0	no	0	0.8
34	Dover	\$10,176,882.40	3	Yes	0	No	0	Yes	0	no	0	0.8
35	Hudson	\$5,814,548.73	3	Yes	0	No	0	Yes	0	no	0	0.8
36	Monadnock Regional	\$5,650,287.46	3	Yes	0	No	0	Yes	0	no	0	0.8
37	Claremont	\$8,668,452.14	3	Yes	0	No	0	Yes	0	no	0	0.8
38	Conway	\$5,976,167.42	3	Yes	0	No	0	Yes	0	no	0	0.8
39	Rochester	\$15,670,832.52	3	Yes	0	No	0	Yes	0	no	0	0.8
40	Berlin	\$6,488,880.33	3	Yes	0	No	0	Yes	0	no	0	0.8
41	Newport	\$5,600,396.56	3	Yes	0	No	0	Yes	0	no	0	0.8
42	Keene	\$8,461,075.71	3	Yes	0	No	0	Yes	0	no	0	0.8
43	Laconia	\$12,085,004.96	3	Yes	0	No	0	Yes	0	no	0	0.8
44	Fall Mountain Regional	\$5,965,145.08	3	Yes	0	No	0	Yes	0	no	0	0.8
45	Derry Cooperative	\$11,898,453.71	3	Yes	0	No	0	Yes	0	no	0	0.8
46	Governor Wentworth Regional	\$9,258,835.03	3	Yes	0	No	0	Yes	0	no	0	0.8
47	White Mountains Regional	\$6,396,468.17	3	Yes	0	No	0	Yes	0	no	0	0.8
48	Columbia	\$5,595.74	1	No	2	Yes	2	Yes	0	yes	2	0.8
49	Pittsburg	\$408,154.76	1	No	2	Yes	2	Yes	0	yes	2	0.8
50	Stewartstown	\$553,051.71	1	No	2	Yes	2	Yes	0	yes	2	0.8
51	Winnisquam Regional	\$5,390,629.53	3	Yes	0	No	0	Yes	0	no	0	0.8
52	Merrimack Valley	\$5,023,568.01	3	Yes	0	No	0	Yes	0	no	0	0.8
53	Franklin	\$7,709,156.56	3	Yes	0	No	0	Yes	0	no	0	0.8
54	Timberlane Regional	\$2,615,044.77	2	Yes	0	No	0	Yes	0	Yes	2	0.7
55	Northumberland	\$2,020,033.03	2	No	2	No	0	Yes	0	no	0	0.7
56	Pittsfield	\$3,095,173.97	2	Yes	0	No	0	Yes	0	yes	2	0.7
57	Seabrook	\$2,834,180.86	2	Yes	0	No	0	Yes	0	yes	2	0.7
58	Wakefield	\$2,174,313.80	2	Yes	0	No	0	Yes	0	yes	2	0.7
59	Winnacunnet Cooperative	\$2,055,679.92	2	Yes	0	No	0	Yes	0	yes	2	0.7
60	Haverhill Cooperative	\$2,560,391.06	2	No	2	No	0	Yes	0	no	0	0.7
61	Pemi-Baker Regional	\$2,342,387.69	2	No	2	No	0	Yes	0	no	0	0.7
62	Raymond	\$3,299,858.54	2	Yes	0	No	0	Yes	0	yes	2	0.7
63	Merrimack	\$3,034,398.73	2	Yes	0	No	0	Yes	0	yes	2	0.7
64	Millford	\$3,647,709.84	2	Yes	0	No	0	Yes	0	yes	2	0.7
65	Lisbon Regional	\$2,233,580.92	2	No	2	No	0	Yes	0	no	0	0.7
66	Hinsdale	\$2,657,631.77	2	No	2	No	0	Yes	0	no	0	0.7

RISK ASSESSMENT TOOL (RAT)

to inform

FY23 SCHOOL DISTRICT BFC FISCAL MONITORING for the 21/22 SY

Variable Weighting =====>	25%	Calculated Value	10%	Calculated Value	5%	Calculated Value	50%	Calculated Value	10%	Calculated Value	100%	
	Variable Number =====>	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10	
District Name	Total Amount of FY22 Federal Awards **	< \$2,000,000 = 1 point \$2,000,000 to \$5,000,000 = 2 points > \$5,000,000 = 3 points	FY21 Single Audit	Yes= 0 points No=2 points	Part of a Consolidated Agreement	Yes=2 points No=0 points	Have you ever been monitored by the BFC?	Yes= 0 points No= 2 points	Did they Have Superintendent, Business Administrator or Grants Management Turnover	Yes = 2 points No = 0 points	Total Weighted Points	
67	Hooksett	\$2,388,574.94	2	Yes	0	No	0	Yes	0	yes	2	0.7
68	Freedom	\$247,624.03	1	No	2	No	0	Yes	0	yes	2	0.7
69	Alton	\$959,235.51	1	No	2	No	0	Yes	0	yes	2	0.7
70	Fremont	\$569,977.36	1	No	2	No	0	Yes	0	yes	2	0.7
71	Hampstead	\$817,570.05	1	No	2	No	0	Yes	0	yes	2	0.7
72	Hampton Falls	\$89,811.16	1	No	2	No	0	Yes	0	yes	2	0.7
73	Hopkinton	\$774,529.35	1	No	2	No	0	Yes	0	yes	2	0.7
74	Milton	\$1,553,725.24	1	No	2	No	0	Yes	0	yes	2	0.7
75	Wilton-Lyndeborough	\$1,070,809.40	1	No	2	No	0	Yes	0	yes	2	0.7
76	Clarksville	\$1,241.24	1	No	2	No	0	Yes	0	yes	2	0.7
77	Colebrook	\$1,802,802.85	1	No	2	No	0	Yes	0	yes	2	0.7
78	Chester	\$432,969.35	1	No	2	No	0	Yes	0	yes	2	0.7
79	Croydon	\$144,471.20	1	No	2	No	0	Yes	0	yes	2	0.7
80	Lyme	\$299,771.79	1	No	2	No	0	Yes	0	yes	2	0.7
81	Goffstown	\$3,942,475.26	2	Yes	0	Yes	2	Yes	0	no	0	0.6
82	Chichester	\$354,303.94	2	No	2	Yes	2	Yes	0	no	0	0.6
83	Epsom	\$658,704.15	1	No	2	Yes	2	Yes	0	no	0	0.6
84	Greenland	\$369,071.25	1	No	2	Yes	2	Yes	0	no	0	0.6
85	New Castle	\$19,210.10	1	No	2	Yes	2	Yes	0	no	0	0.6
86	Bath	\$209,924.98	1	No	2	Yes	2	Yes	0	no	0	0.6
87	Benton	\$3,711.91	1	No	2	Yes	2	Yes	0	no	0	0.6
88	Brentwood	\$92,893.33	1	No	2	Yes	2	Yes	0	no	0	0.6
89	Chatham	\$2,649.78	1	No	2	Yes	2	Yes	0	no	0	0.6
90	East Kingston	\$51,178.60	1	No	2	Yes	2	Yes	0	no	0	0.6
91	Eaton	\$1,059.91	1	No	2	Yes	2	Yes	0	no	0	0.6
92	Kensington	\$175,335.77	1	No	2	Yes	2	Yes	0	no	0	0.6
93	New Boston	\$566,538.80	1	No	2	Yes	2	Yes	0	no	0	0.6
94	Newington	\$35,628.13	1	No	2	Yes	2	Yes	0	no	0	0.6
95	Rye	\$267,555.68	1	No	2	Yes	2	Yes	0	no	0	0.6
96	Stratham	\$278,357.41	1	No	2	Yes	2	Yes	0	no	0	0.6
97	Warren	\$431,271.26	1	No	2	Yes	2	Yes	0	no	0	0.6
98	Winchester	\$3,019,644.46	2	Yes	0	No	0	Yes	0	no	0	0.5
99	Newmarket	\$2,116,641.94	2	Yes	0	No	0	Yes	0	no	0	0.5
100	Littleton	\$4,483,955.78	2	Yes	0	No	0	Yes	0	no	0	0.5
101	Hillsboro-Deering Cooperative	\$4,313,008.64	2	Yes	0	No	0	Yes	0	no	0	0.5
102	Contoocook Valley	\$4,679,479.61	2	Yes	0	No	0	Yes	0	no	0	0.5
103	Portsmouth	\$4,312,137.09	2	Yes	0	No	0	Yes	0	no	0	0.5
104	Inter-Lakes Cooperative	\$2,580,862.08	2	Yes	0	No	0	Yes	0	no	0	0.5
105	Bedford	\$2,173,599.02	2	Yes	0	No	0	Yes	0	no	0	0.5
106	Shaker Regional	\$3,137,554.93	2	Yes	0	No	0	Yes	0	no	0	0.5
107	Londonderry	\$3,336,464.27	2	Yes	0	No	0	Yes	0	no	0	0.5
108	Farmington	\$4,911,691.09	2	Yes	0	No	0	Yes	0	no	0	0.5
109	Lebanon	\$3,408,709.17	2	Yes	0	No	0	Yes	0	no	0	0.5
110	Kearsarge Regional	\$2,510,933.91	2	Yes	0	No	0	Yes	0	no	0	0.5
111	Mascenic Regional	\$2,579,260.34	2	Yes	0	No	0	Yes	0	no	0	0.5
112	Mascoma Valley Regional	\$3,182,826.23	2	Yes	0	No	0	Yes	0	no	0	0.5
113	Deerfield	\$684,097.50	1	No	2	No	0	Yes	0	no	0	0.5
114	Barnstead	\$1,487,658.69	1	No	2	No	0	Yes	0	no	0	0.5
115	Nottingham	\$617,572.74	1	Yes	0	No	0	Yes	0	yes	2	0.5
116	Rollinsford	\$288,786.19	1	No	2	No	0	Yes	0	no	0	0.5
117	Stark	\$39,029.58	1	No	2	No	0	Yes	0	no	0	0.5
118	Stratford	\$708,101.63	1	No	2	No	0	Yes	0	no	0	0.5
119	Plymouth	\$1,995,963.05	1	No	2	No	0	Yes	0	no	0	0.5
120	Campton	\$800,647.01	1	No	2	No	0	Yes	0	no	0	0.5
121	Ellsworth	\$2,119.82	1	No	2	No	0	Yes	0	no	0	0.5
122	Holderness	\$236,968.35	1	No	2	No	0	Yes	0	no	0	0.5
123	Newfields	\$20,007.87	1	No	2	No	0	Yes	0	no	0	0.5
124	Rumney	\$561,179.67	1	No	2	No	0	Yes	0	no	0	0.5
125	Thornton	\$604,249.95	1	No	2	No	0	Yes	0	no	0	0.5
126	Waterville Valley	\$27,492.17	1	No	2	No	0	Yes	0	no	0	0.5
127	Wentworth	\$292,440.13	1	No	2	No	0	Yes	0	no	0	0.5
128	Northwood	\$766,418.76	1	Yes	0	No	0	Yes	0	yes	2	0.5
129	Bethlehem	\$611,599.99	1	No	2	No	0	Yes	0	no	0	0.5
130	Chesterfield	\$522,770.12	1	No	2	No	0	Yes	0	no	0	0.5
131	Nelson	\$298,369.82	1	No	2	No	0	Yes	0	no	0	0.5
132	Unity	\$489,735.96	1	No	2	No	0	Yes	0	no	0	0.5

RISK ASSESSMENT TOOL (RAT)

to inform

FY23 SCHOOL DISTRICT BFC FISCAL MONITORING for the 21/22 SY

Variable Weighting =====>	25%	Calculated Value	10%	Calculated Value	5%	Calculated Value	50%	Calculated Value	10%	Calculated Value	100%
	Variable Number =====>	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9	Variable 10
District Name	Total Amount of FY22 Federal Awards **	< \$2,000,000 = 1 point \$2,000,000 to \$5,000,000 = 2 point > \$5,000,000 = 3 points	FY21 Single Audit	Yes= 0 points No=2 points	Part of a Consolidated Agreement	Yes=2 points No=0 points	Have you ever been monitored by the BFC?	Yes= 0 points No= 2 points	Did they Have Superintendent, Business Administrator or Grants Management Turnover	Yes = 2 points No = 0 points	Total Weighted Points
133 Westmoreland	\$247,054.41	1	No	2	No	0	Yes	0	no	0	0.5
134 Albany	\$18,533.43	1	No	2	No	0	yes	0	no	0	0.5
135 Amherst	\$660,950.04	1	No	2	No	0	Yes	0	no	0	0.5
136 Andover	\$642,721.66	1	No	2	No	0	Yes	0	no	0	0.5
137 Brookline	\$270,648.36	1	No	2	No	0	Yes	0	no	0	0.5
138 Coos County School District	\$0.00	1	No	2	No	0	Yes	0	no	0	0.5
139 Cornish	\$329,744.32	1	No	2	No	0	Yes	0	no	0	0.5
140 Dresden	\$549,368.31	1	No	2	No	0	Yes	0	no	0	0.5
141 Errol	\$19,623.43	1	No	2	No	0	Yes	0	no	0	0.5
142 Grantham	\$279,579.74	1	No	2	No	0	Yes	0	no	0	0.5
143 Hale's Location	\$316.26	1	No	2	No	0	Yes	0	no	0	0.5
144 Hanover	\$208,938.10	1	No	2	No	0	Yes	0	no	0	0.5
145 Hart's Location	\$0.00	1	No	2	No	0	Yes	0	no	0	0.5
146 Hill	\$189,240.58	1	No	2	No	0	Yes	0	no	0	0.5
147 Hollis	\$313,688.55	1	No	2	No	0	Yes	0	no	0	0.5
148 Jackson	\$28,088.07	1	No	2	No	0	Yes	0	no	0	0.5
149 Lafayette Regional	\$265,256.63	1	No	2	No	0	Yes	0	no	0	0.5
150 Landaff	\$19,693.64	1	No	2	No	0	Yes	0	no	0	0.5
151 Lempster	\$350,522.24	1	No	2	No	0	Yes	0	no	0	0.5
152 Marlborough	\$822,702.57	1	No	2	No	0	Yes	0	no	0	0.5
153 Middleton	\$837,603.92	1	No	2	No	0	Yes	0	no	0	0.5
154 Milan	\$423,071.99	1	No	2	No	0	Yes	0	no	0	0.5
155 Monroe	\$180,640.54	1	No	2	No	0	Yes	0	no	0	0.5
156 Mont Vernon	\$220,202.72	1	No	2	No	0	Yes	0	no	0	0.5
157 Moultonborough	\$957,671.94	1	No	2	No	0	Yes	0	no	0	0.5
158 Plainfield	\$285,216.98	1	No	2	No	0	Yes	0	no	0	0.5
159 Profile	\$561,581.99	1	No	2	No	0	Yes	0	no	0	0.5
160 Prospect Mountain JMA	\$724,116.08	1	No	2	No	0	Yes	0	no	0	0.5
161 Souhegan Cooperative	\$400,687.42	1	No	2	No	0	Yes	0	no	0	0.5
162 Stoddard	\$134,203.37	1	No	2	No	0	Yes	0	no	0	0.5
163 Sunapee	\$685,187.70	1	No	2	No	0	Yes	0	no	0	0.5
164 Windsor	\$0.00	1	No	2	No	0	Yes	0	no	0	0.5
165 Henniker	\$708,057.19	1	No	2	No	0	Yes	0	no	0	0.5
166 Mason	\$44,459.31	1	No	2	No	0	Yes	0	no	0	0.5
167 Exeter	\$1,528,492.20	1	Yes	0	Yes	2	Yes	0	no	0	0.4
168 Exeter Region Cooperative	\$1,461,274.60	1	Yes	0	No	0	Yes	0	no	0	0.3
169 Epping	\$1,330,700.52	1	Yes	0	No	0	Yes	0	no	0	0.3
170 Gorham Randolph Shelburne Cooperative	\$784,480.99	1	Yes	0	No	0	Yes	0	no	0	0.3
171 Gilford	\$1,802,245.99	1	Yes	0	No	0	Yes	0	no	0	0.3
172 Sanborn Regional	\$1,939,597.48	1	Yes	0	No	0	Yes	0	no	0	0.3
173 Weare	\$1,227,566.10	1	Yes	0	No	0	Yes	0	no	0	0.3
174 Barrington	\$1,186,209.46	1	Yes	0	No	0	Yes	0	no	0	0.3
175 Bow	\$1,163,887.86	1	Yes	0	No	0	Yes	0	no	0	0.3
176 Hampton	\$1,454,346.14	1	Yes	0	No	0	Yes	0	no	0	0.3
177 Litchfield	\$1,381,710.87	1	Yes	0	No	0	Yes	0	no	0	0.3
178 Oyster River Coop	\$1,030,218.76	1	Yes	0	No	0	Yes	0	no	0	0.3
179 Rivendell	\$164,828.36	1	Yes	0	No	0	Yes	0	no	0	0.3

Legend: High Risk = >1.5 award money is