

Section	Medium Risk	High Risk	Reason why the Additional Requirement Imposed	Action Needed to Remove the Additional Requirement	Timeframe for Removing Condition
2. Quality of Management Systems (2 CFR 200.302)	Requires more detailed reporting.	Requires more detailed reporting and Monthly reporting.	Medium to high risk increases the likelihood that grant revenues and expenditures will be inaccurate that could result in misreporting, and an abusive environment.	Implementation of new or enhanced system, mitigating controls or a combination of both.	One year
3. Financial Reporting (2 CFR 200.327)	Requires more detailed reporting.	Requires more detailed reporting and Monthly reporting.	Medium to high risk increases the likelihood that grant revenues and expenditures will be inaccurate that could result in misreporting, and an abusive environment.	Implementation of new or enhanced system, mitigating controls or a combination of both.	One year
4. Budgetary Controls (2 CFR 200.308)	Requires more detailed budget to actual reporting.	Requires Monthly budget to actual reporting.	Medium to high risk increases the likelihood that grant expenditures will exceed the approved budget categories that require prior approval and could result in amounts exceeding will not be reimbursed.	Implementation of new or enhanced system controls, mitigating controls or a combination of both.	One year
5. Cost Principles (2 CFR 200.400)	Requires additional prior approvals, more detailed reporting, monthly reporting.	Requires additional prior approvals, more detailed reporting, monthly reporting and based on analysis the agency can choose either conducting an on-site review that includes cost principles and reporting testing or Agreed Upon Procedures (AUP) for reporting and cost principles.	Medium to high risk increases the likelihood unallowable costs or services, audit findings and questioned costs that would be required to be returned to the state and federal government.	Implementation of additional controls for reviewing and approval expenditures.	One year from the implementation of additional controls.
6. Audit (2 CFR 200.500)	Requires desk review of the status of the implementation of corrective actions.	Requires based on the nature of the findings (GAS related or programmatic) either an On-site review or Agreed Upon Procedures (AUP) for all 4 of the applicable areas, technical assistance/training	Medium to high risk will result in repeated audit findings, potential questioned cost, and increase of administrative and programmatic specific conditions that will increase the cost of managing the grant program.	Completion of corrective action plan implementation.	When corrective action is complete.
7. Board Oversight	Requires monthly financial and Budget to Actual Variance reporting.	Requires additional prior approvals, monthly financial and BAV reporting.	Lack of Board oversight eliminates oversight controls of management's activities and increases the likelihood that management could circumvent controls resulting the increased potential for fraud, waste, and abuse.	Implementation of corrective action that would include enhancing the oversight of the Board.	One year from the implementation of corrective action.
8. Property Standards (2 CFR 200.310-316)	Requires additional prior approvals.	Requires additional prior approvals and desk review of documentation of purchases.	Medium to high risk increases the likelihood of non-compliance resulting in audit findings, questioned cost, and fraud, waste, and abuse.	Implementation of corrective action including new or enhanced controls over equipment and property.	One year from the implementation of corrective action.
9 Procurement Standards (2 CFR 200.317-326)	Requires additional prior approvals.	Requires additional prior approval, desk review of documentation of purchases, and on-site review of major purchases.	Medium to high risk increases the likelihood of non-compliance resulting in audit findings, questioned cost, and fraud, waste, and abuse.	Implementation of corrective action including new or enhanced controls over procurements of activities.	One year from the implementation of corrective action.

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10. Subrecipient Monitoring and Management (2 CFR 200.330-332)	Requires Technical Support in the form of required training, Additional prior approvals.	Requires Technical Support in the form of required training and On-site review of subrecipient monitoring activities.	Medium to high risk increases the likelihood that subrecipients are not compliant with grant requirements and could result in fraud, waste, and abuse occurring without being detected on a timely basis.	Implementation of corrective action to enhance the subrecipient monitoring and management.	One year from the implementation of corrective action.
11. Fraud, Waste and Abuse	Requires Technical assistance including required training.	Requires Technical assistance including required training.	Medium to high risk increases the likelihood of fraud, waste, and abuse occurring and not being identified in the normal course of employees duties, also decreases the likelihood of employees or clients not reporting fraud, waste, and abuse.	Corrective action including implementing a fraud awareness including information on how to report fraud, waste, and abuse without fear of retaliation.	One year from the implementation of corrective action.