

Case Study – Compliance Risk Assessment

Agency ABC

Overview

This case study describes the flow of a Top-Down, Risk-Based Approach for example Agency ABC. Within this case study, we have an example of an internal control weakness noted during testing (page 12). This case study is not all-inclusive and is to be used for informational purposes only.

Case Study – Compliance Risk Assessment

Agency ABC

FED 11 – Schedule of Expenditures of Federal Awards (SEFA)

NORTH CAROLINA OFFICE OF THE STATE CONTROLLER

Single Audit Reporting Package

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2012

| | | | |
|-------------|------------|----------|--------------|
| Agency No. | 4321 | Preparer | J. Doe |
| Agency Name | Agency ABC | Phone | 919-555-5555 |

CFDA Programs :

| (1) | (2) | (3) | (4) | (5) | Enter Whole Dollars Only | | (8) | (9) | (10) |
|-----------------------|---------------------|-------------------------|--------------------|--|-------------------------------|----------------------------------|--|--|---|
| Federal Agency Number | Federal CFDA Number | Direct/Indirect (D / I) | ARRA Funds (Y / N) | Program Cluster Enter "NC" if no assigned cluster | Total Federal Awards Expended | Amount Provided to Subrecipients | Pass-Through Entity Name (If Indirect) | Identifying Number Assigned by Pass-Through Entity (If Indirect) | CFDA (Program) Title as listed in the Catalog of Federal Domestic Assistance https://www.cfda.gov/ |
| 10 | 10.583 | D | N | NC | 100,000 | 0 | | | Hunger Free Communities |
| 11 | 11.300 | D | Y | PWED | 854,032 | 0 | | | Investments for Public Works and Economic Development Facilities |
| 14 | 14.238 | D | N | NC | 229,286 | 217,822 | | | Shelter Plus Care |
| 14 | 14.239 | D | N | NC | 542,214 | 498,836 | | | Home Investment Partnerships Program |
| 16 | 16.123 | D | N | NC | 205,963 | 186,605 | | | Community-Based Violence Prevention Program |
| 16 | 16.726 | D | N | NC | 177,958 | 160,518 | | | Juvenile Mentoring Program |
| 20 | 20.513 | D | N | TSPC | 3,310,635 | 2,979,572 | | | Capital Assistance Program for Elderly Persons and Persons with Disabilities |
| 20 | 20.521 | D | N | TSPC | 881,809 | 793,628 | | | New Freedom Program |
| 94 | 94.013 | D | N | NC | 87,716 | 0 | | | Volunteers in Service to America |
| | | | | | 6,389,613 | 4,836,981 | | | |
| | | | | | Total | Total | | | |

Case Study – Compliance Risk Assessment

Agency ABC

Materiality & Program/Grant Risk

| Legend | |
|--------|------------------------|
| | Auto Calculating Field |
| | User Entry Field |
| | Copy from SEFA |

| Materiality Threshold | |
|-----------------------|------------|
| ≤ 10% | Low=1 |
| 10% > < 50% | Moderate=2 |
| ≥ 50% | High=3 |

| | |
|--------------|----------|
| Prepared by: | T. Smith |
| Reviewed by: | J. Doe |

| Materiality | | | | Program/Grant Risk Assessment | | | | |
|---------------------|--|--|-------------|-------------------------------|--------------------------|---------------|-------------|--------------------------------------|
| Federal CFDA Number | CFDA Program Title | Total Federal Awards Expended as of 2012 | Materiality | Size and Composition | Program/Grant Complexity | Inherent Risk | Total Score | Stop or Continue to Requirement Risk |
| | | | Low | 1 | 2 | 1 | 4 | Continue |
| 10.583 | Hunger Free Communities | 74,032 | Low | 1 | 1 | 1 | 3 | Stop |
| 11.300 | Investments for Public Works and Economic Development Facilities | 850,000 | Moderate | 2 | 3 | 1 | 6 | Continue |
| 14.238 | Shelter Plus Care | 229,286 | Low | 1 | 1 | 1 | 3 | Stop |
| 14.239 | Home Investment Partnerships Program | 542,214 | Low | 1 | 1 | 2 | 4 | Stop |
| 16.123 | Community-Based Violence Prevention Program | 205,963 | Low | 1 | 1 | 1 | 3 | Stop |
| 16.726 | Juvenile Mentoring Program | 177,958 | Low | 1 | 1 | 1 | 3 | Stop |
| 20.513 | Capital Assistance Program for Elderly Persons and Persons with Disabilities | 3,310,635 | High | 3 | 2 | 3 | 8 | Continue |
| 20.521 | New Freedom Program | 881,809 | Moderate | 2 | 2 | 3 | 7 | Continue |
| 94.013 | Volunteers in Service to America | 87,716 | Low | 1 | 2 | 1 | 4 | Stop |
| | Total | \$ 6,359,613 | | | | | | |

To rate each program/grant above, enter a 1 for Low, 2 for Moderate or 3 for High.

High and Moderate risk programs/grants will move forward to the Requirement Risk Assessment.

Note: Risk ratings are for example purposes only.

| | |
|----------|------------------------------|
| Low | Total Score of 5 or less. |
| Moderate | Total Score of 6. |
| High | Total Score of 7 or greater. |

Case Study – Compliance Risk Assessment

Agency ABC

Requirement Risk

| Legend | |
|--------|---|
| | Auto Calculating Field |
| | User Entry Field |
| | Copy from Materiality & Program/Grant Risk Assessment |
| | Refer to Tab "Circular A-133". |

| | |
|--------------|----------|
| Prepared by: | T. Smith |
| Reviewed by: | J. Doe |

| Federal CFDA Number | CFDA Program Title | Program/Grant Risk Rating (High or Moderate) | Types of Compliance Requirements | A-133 Requirement (Yes or No) | Stop or Continue | Size and Composition | Complexity of Requirement | Susceptibility Due to Error / Fraud | Total Score | Stop or Continue to Compliance Narrative |
|-------------------------------------|-----------------------------------|--|--|-------------------------------|------------------|----------------------|---------------------------|-------------------------------------|-------------|--|
| 20.513 | Transit Services Programs Cluster | High | Activities Allowed or Unallowed | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Allowable Costs/Cost Principles | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Cash Management | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Davis-Bacon Act | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Eligibility | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Equipment and Real Property Management | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Matching, Level of Effort, Earmarking | Yes | Continue | 2 | 2 | 1 | 5 | Stop |
| | | | Period of Availability of Federal Funds | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Procurement and Suspension and Debarment | Yes | Continue | 3 | 1 | 3 | 7 | Continue |
| | | | Program Income | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Real Property Acquisition/Relocation Assist. | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Reporting | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Subrecipient Monitoring | Yes | Continue | 3 | 1 | 2 | 6 | Continue |
| | | | Special Tests and Provisions | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| Special Tests and Provisions (ARRA) | No | Stop | | | | | 0 | Stop | | |

To rate each program/grant above, enter a 1 for Low, 2 for Moderate or 3 for High. The Requirement Risk Assessment should be completed for all programs/grants with a total score of High or Moderate on the Materiality & Program/Grant Risk Assessment.

Note: Risk ratings are for example purposes only. High risk program 20.521, which is part of the Transit Services cluster, should also be documented and tested.

| | |
|----------|------------------------------|
| Low | Total Score of 5 or less. |
| Moderate | Total Score of 6. |
| High | Total Score of 7 or greater. |

Case Study – Compliance Risk Assessment

Agency ABC

Requirement Risk (continued)

| Federal CFDA Number | CFDA Program Title | Program/Grant Risk Rating (High or Moderate) | Types of Compliance Requirements | A-133 Requirement (Yes or No) | Stop or Continue | Size and Composition | Complexity of Requirement | Susceptibility Due to Error / Fraud | Total Score | Stop or Continue to Compliance Narrative |
|-------------------------------------|--|--|--|-------------------------------|------------------|----------------------|---------------------------|-------------------------------------|-------------|--|
| 11.300 | Investments for Public Works and Economic Development Facilities | Moderate | Activities Allowed or Unallowed | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Allowable Costs/Cost Principles | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Cash Management | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Davis-Bacon Act | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Eligibility | No | Stop | | | | 0 | Stop |
| | | | Equipment and Real Property Management | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Matching, Level of Effort, Earmarking | Yes | Continue | 2 | 2 | 1 | 5 | Stop |
| | | | Period of Availability of Federal Funds | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Procurement and Suspension and Debarment | Yes | Continue | 3 | 1 | 1 | 5 | Stop |
| | | | Program Income | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Real Property Acquisition/Relocation Assist. | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Reporting | Yes | Continue | 3 | 2 | 1 | 6 | Continue |
| | | | Subrecipient Monitoring | Yes | Continue | 1 | 1 | 1 | 3 | Stop |
| | | | Special Tests and Provisions | Yes | Continue | 3 | 3 | 1 | 7 | Continue |
| Special Tests and Provisions (ARRA) | No | Stop | | | | 0 | Stop | | | |

| | |
|----------|------------------------------|
| Low | Total Score of 5 or less. |
| Moderate | Total Score of 6. |
| High | Total Score of 7 or greater. |

Note: Review the Circular A-133 Matrix of Compliance Requirements to determine if requirements are applicable to the program. See excerpt on pages 14 and 15 of this case study. For combined Compliance Requirements (i.e. Matching, Level of Effort and Earmarking; Procurement and Suspension and Debarment, etc.) that must be carried forward and documented (High and Moderate risk), review Circular A-133 Part 4 - Agency Program Requirements to determine which requirements are applicable.

Case Study – Compliance Risk Assessment

Agency ABC

Narrative

| | |
|---|--|
| CFDA Program Title(s) or Cluster: | Transit Services Programs Cluster |
| CFDA #(s): | 20.513 & 20.521 |
| Compliance Requirement: | Procurement and Suspension & Debarment |
| Requirement Risk Rating: | High |
| Supporting System(s) / Application(s): | TEAM |

This document provides a description of the controls in place for the above CFDA Program(s) as of FYE 6/30/2013. Internal controls are *Italicized*, Critical Controls are **Bolded** and control weaknesses are underlined.

| | |
|------------------------|---|
| Source(s): | Inquiry of program personnel, Review of application package |
| Prepared by: | C. Jones |
| Interview Date: | January 5, 2013 |

Procurement – Immaterial (*Less than 10% of grant expenditures*)

Suspension and Debarment

The department has not entered into procurement contracts that equal or exceed \$25,000.

Grant funds are passed down to private non-profit entities, local municipalities, and/or operators of public transportation services as subawards to subrecipients. All subawards to subrecipients are considered covered transactions and should meet the terms of the suspension and debarment compliance requirement. **To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. (SD1)** The certification is a part of the application package.

Case Study – Compliance Risk Assessment

Agency ABC

Narrative (continued)

Note: Label all your controls with a control reference number in the above narrative. This control reference number will be cross-referenced throughout the remainder of the templates.

A critical control is a control that will prevent or detect an error in the event that all other controls fail. If there isn't a critical control, you may need to test all the controls in your narrative. If the critical control encompasses the prior controls, you will only need to test the critical control and not the individual control.

Refer to the Guidance Manual and/or Case Studies for an example of how to complete the narrative template. The narrative should be for the procedures in place at the end of the current fiscal year. If your Agency's procedures are changing during the fiscal year, document the new procedures that will be in effect at the end of the current fiscal year, rather than the old procedures.

Narratives should also be written for Transit Services Programs Cluster-Subrecipient Monitoring and Investment for Public Works-Reporting and Special Tests. These narratives were intentionally omitted from the Case Study.

Case Study – Compliance Risk Assessment

Agency ABC Walkthrough

| | |
|---|-----------------------------------|
| CFDA Program Title(s) or Cluster: | Transit Services Programs Cluster |
| CFDA #(s): | 20.513 & 20.521 |
| Compliance Requirement: | Suspension and Debarment |
| Requirement Risk Rating: | High |
| Supporting System(s)/Application(s): | TEAM |

This walkthrough assists in documenting our understanding of the design of controls. We are documenting the procedures performed, evidence obtained and conclusions as to the effective design of the underlying controls and whether the controls have been implemented. We will select a transaction that has occurred within the current Fiscal Year and walk through all controls listed on the narrative template (template 02).

Walkthroughs should be performed by someone who is not ordinarily involved in the process, and if possible, should be performed when the process occurs. A walkthrough should be performed for all controls identified in the narrative, both critical and non-critical.

| | |
|---------------------------------------|---------------------------|
| Control Owner's Title: | M. Davis, Program Monitor |
| Date of Walkthrough/Interview: | January 7, 2013 |
| Walkthrough Performed by: | C. Jones |

Control Description and Control Reference #: To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. (SD1)

Transaction Selection: Subrecipient Application for Any Town, NC

Procedures to Perform: We will review the application package to determine if a suspension and debarment certification is included. We will also verify if the certification was signed.

Results: We reviewed the application package for Any Town, NC. A signed suspension and debarment certification was included.

Conclusion: Control SD1 was in place and operating effectively at the time of the walkthrough.

Case Study – Compliance Risk Assessment

Agency ABC

Walkthrough (continued)

Note: This walkthrough will assist you when the test of controls is performed. During the walkthrough, if a control does not appear to be in place for the item selected, look at a few additional items to determine if the error noted for the first item was an isolated incident. If the issue is recurring, it is not necessary to document a test plan and perform testing. The issue should be added to the Issue Summary Log.

Refer to the Guidance Manual and/or Case Studies for an example of how to complete the walkthrough template.

Walkthroughs of controls should also be documented for Transit Services Programs Cluster-Subrecipient Monitoring and Investment for Public Works-Reporting and Special Tests. These were intentionally omitted from the Case Study.

Case Study – Compliance Risk Assessment

Agency ABC

Risk and Control Matrix (RACM)

| | |
|---|-----------------------------------|
| Document: | Risk and Control Matrix (RACM) |
| Entity: | Agency ABC |
| Reporting Date: | June 30, 2013 |
| CFDA Program Title(s) or Cluster : | Transit Services Programs Cluster |
| CFDA #(s): | 20.513 & 20.521 |
| System(s) / Application(s): | TEAM |

| | |
|---------------------|----------|
| Prepared by: | C. Jones |
| Reviewed by: | J. Doe |

User Entry Field

| Compliance Requirement * | Requirement Risk Rating | Risks | Control Owner | Control Description | Control Ref. # | Automated, Manual or Both? | Prevent or Detect? | Frequency of Control Activity |
|--------------------------|-------------------------|---|-----------------|--|----------------|----------------------------|--------------------|-------------------------------|
| Suspension & Debarment | High | The agency makes subawards to suspended or debarred entities resulting in non-compliance. | Program Monitor | To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. | SD1 | Manual | Prevent | Annually |
| | | | | | | | | |
| | | | | | | | | |

* A separate Risk and Control Matrix should be completed for the Subrecipient Monitoring compliance requirement. This has intentionally been omitted from the Case Study.

Case Study – Compliance Risk Assessment

Agency ABC

Test Plan

| | |
|--|-----------------------------------|
| Document: | Test Plan |
| Entity: | Agency ABC |
| Reporting Date: | June 30, 2013 |
| CFDA Program Title(s) or Cluster: | Transit Services Programs Cluster |
| CFDA #(s): | 20.513 & 20.521 |

| | |
|---------------------|----------|
| Prepared by: | C. Jones |
| Reviewed by: | J. Doe |

| | |
|------------------|----------------------|
| User Entry Field | Formula Driven Field |
|------------------|----------------------|

| Compliance Requirement(s) * | Requirement Risk Rating(s) | Control Description | Control Ref. # | Objective of Test | Test Procedures | Complete after testing | | | |
|-----------------------------|----------------------------|--|----------------|--|---|------------------------|--------------------------|---------------------------------|-------------------|
| | | | | | | Results | Conclusion | Issue Raised? | Testing W/P Ref. |
| Suspension & Debarment | High | To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. | SD1 | 1) To determine if a suspension and debarment certification was included in the application package. 2) To determine if the certification was signed by the subrecipient. | Obtain the application package for a sample of subrecipients and test for the following: 1) Inclusion of suspension and debarment certification 2) Signature of authorized representative | 2 errors noted. | Controls are ineffective | Yes, Complete Issue Summary Log | SD Test Leadsheet |

* A separate Test Plan should be completed for the Subrecipient Monitoring compliance requirement. This has intentionally been omitted from the Case Study.

Case Study – Compliance Risk Assessment

Agency ABC Test Leadsheet

| | | | | |
|--|--|--|-------------------------------|----------|
| Document: | SD Test Leadsheet | Performed by: | C. Jones | |
| Entity: | Agency ABC | Reviewed by: | J. Doe | |
| Reporting Date: | June 30, 2013 | | | |
| CFDA Program Title(s) or Cluster: | Transit Services Program Cluster | | | |
| CFDA #(s): | 20.513 & 20.521 | | | |
| Compliance Requirement(s): | Suspension & Debarment | | | |
| Requirement Risk Rating: | High | | | |
| Control Reference #: | SD1 | | | |
| Control Description: | To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. | | | |
| Control Frequency: | Annually | | | |
| Automated, Manual or Both: | Manual | | | |
| Prevent or Detect: | Prevent | | | |
| Control Owner: | Program Monitor | | | |
| Estimated Population: | 48 subrecipient applications | | | |
| Sample Selection Methodology: | Random | | | |
| Sample Size: | 10 | | Refer to Sample Size Guidance | |
| Source Test Documents: | Application package | | | |
| Test Procedures: | Obtain the application package for a sample of subrecipients and test for the following: 1) Inclusion of suspension and debarment certification 2) Signature of authorized representative | | | |
| Definition of an Exception: | 1) A suspension and debarment certification is not included in the application package. 2) The certification is not signed by an authorized representative. | | | |
| Testing Section: | | Attributes | | |
| | Sample No. | Name | A | B |
| | 1 | Subrecipient 1 | Y | Y |
| | 2 | Subrecipient 2 | N | N |
| | 3 | Subrecipient 3 | Y | Y |
| | 4 | Subrecipient 4 | Y | Y |
| | 5 | Subrecipient 5 | N | N |
| | 6 | Subrecipient 6 | Y | Y |
| | 7 | Subrecipient 7 | Y | Y |
| | 8 | Subrecipient 8 | Y | Y |
| | 9 | Subrecipient 9 | Y | Y |
| | 10 | Subrecipient 10 | Y | Y |
| Attributes: | A | A suspension and debarment certification is included. | | |
| | B | The certification is signed by an authorized representative. | | |
| Tickmark Legend: | Y | Attribute satisfied without exception. | | |
| | N | Attribute not satisfied. | | |
| Results: | 2 errors noted. | | | |

A Test Leadsheet should also be completed for Subrecipient Monitoring. This was intentionally omitted from the Case Study.

Case Study – Compliance Risk Assessment

Agency ABC Issue Summary Log

| | |
|----------------------------|----------|
| Prepared by: | C Jones |
| Reviewed by (ICO and CFO): | T. Moore |

EAGLE Program
Issue Summary Log
Agency ABC
June 30, 2013

| CFDA Program Title(s) or Cluster | Compliance Requirement | Requirement Risk Rating | Control Description | Control Ref. # | Issue | Risk/ Implication | Recommendation | Management's Response |
|----------------------------------|------------------------|-------------------------|--|----------------|--|--|---|--|
| Transit Services Program Cluster | Suspension & Debarment | High | To ensure compliance, subrecipients are required to submit a signed suspension and debarment certification stating that the applicant has not been suspended or debarred from doing business with state or federal government. | SD1 | A suspension and debarment certification was not included in the application package for 2 of 10 sample subrecipients. | The agency is at risk of making subawards to suspended or debarred entities resulting in non-compliance. | A checklist should be used when reviewing applications to ensure that all required information, certifications, signatures, etc. has been included. | Management agrees with the recommendation. A checklist will be created and used with the next round of applications. |

Case Study – Compliance Risk Assessment

Agency ABC

Appendix – Circular A-133 Matrix of Compliance Requirements

Legend:

- Y Yes, this type of compliance requirement may apply to the Federal program.
- Shaded Box Indicates the program normally does **not** have activity subject to this type of compliance requirement.
- * Program does not have a CFDA number, so the Part 4 A-133 page number is used.
- ** Applicability may be based on ARRA funding only and special tests and provisions.
- Programs with ARRA funding are shown in bold and, even if no other Special Tests and Provisions are applicable, "Special Tests and Provisions" is marked as "Y" due to the coverage of ARRA

| CFDA | Types of Compliance Requirements | | | | | | | | | | | | | |
|--|------------------------------------|-------------------------------------|--------------------|--------------------|----------------|---|--|--|---|-------------------|---|--------------|----------------------------|-----------------------------------|
| | A. Activities Allowed or Unallowed | B. Allowable Costs/ Cost Principles | C. Cash Management | D. Davis-Bacon Act | E. Eligibility | F. Equipment and Real Property Management | G. Matching, Level of Effort, Earmarking | H. Period of Availability of Federal Funds | I. Procurement and Suspension and Debarment | J. Program Income | K. Real Property Acquisition/ Relocation Assistance | L. Reporting | M. Subrecipient Monitoring | N.** Special Tests and Provisions |
| 10 – United States Department of Agriculture (USDA) | | | | | | | | | | | | | | |
| 10.001* | Y | Y | Y | | | Y | | Y | Y | Y | | Y | | Y |
| 10.500 | Y | Y | Y | | | Y | Y | Y | Y | Y | | Y | Y | |
| 10.551 | Y | Y | Y | | See Part 4 | Y | Y | Y | Y | | | Y | Y | Y |
| 10.553 | | | | | | | | Y | Y | Y | | | | |
| 10.555 | Y | Y | Y | | Y | Y | Y | | | | | Y | Y | Y |
| 10.556 | | | | | | | | | | | | | | |
| 10.559 | | | | | | | | | | | | | | |
| 10.557 | Y | Y | Y | | Y | Y | | Y | Y | Y | | Y | Y | Y |
| 10.558 | Y | Y | Y | | Y | Y | Y | Y | Y | | | Y | Y | Y |
| 10.566 | Y | Y | Y | | Y | Y | Y | Y | Y | | | Y | Y | Y |
| 10.568 | Y | Y | Y | Y | Y | Y | Y | Y | Y | | | Y | Y | Y |
| 10.569 | | | | | | | | | | | | | | |
| 10.582 | Y | Y | Y | | Y | Y | Y | Y | Y | | | Y | Y | |
| 10.665 | Y | Y | Y | | | | Y | | Y | | | | | |
| 10.666 | | | | | | | | | | | | | | |
| 10.760 | Y | Y | Y | Y | | Y | Y | Y | Y | | | Y | | Y |
| 10.766 | Y | Y | Y | Y | | Y | | Y | Y | | | Y | | Y |
| 11 – Department of Commerce (DOC) | | | | | | | | | | | | | | |
| 11.010 | | | | | | | | | | | | | | |
| 11.300 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 11.307 | | | | | | | | | | | | | | |
| 11.555 | Y | Y | Y | | | Y | Y | Y | Y | | | Y | Y | |
| 11.557 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | | Y | Y | Y |
| 11.558 | Y | Y | Y | | | | Y | Y | Y | | | Y | | Y |
| 12 – Department of Defense (DoD) | | | | | | | | | | | | | | |
| 12.400 | Y | Y | Y | Y | | Y | Y | Y | Y | | | Y | | Y |
| 12.401 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | | Y | | Y |

Case Study – Compliance Risk Assessment

Agency ABC

Appendix – Circular A-133 Matrix of Compliance Requirements (continued)

| CFDA | Types of Compliance Requirements | | | | | | | | | | | | | |
|---|---------------------------------------|--|-----------------------|-----------------------|-------------------|--|---|---|--|----------------------|--|-----------------|-------------------------------|--------------------------------------|
| | A. Activities Allowed or Unallowed | B. Allowable Costs/ Cost Principles | C. Cash Management | D. Davis-Bacon Act | E. Eligibility | F. Equipment and Real Property Management | G. Matching, Level of Effort, Earmarking | H. Period of Availability of Federal Funds | I. Procurement and Suspension and Debarment | J. Program Income | K. Real Property Acquisition/ Relocation Assistance | L. Reporting | M. Subrecipient Monitoring | N.** Special Tests and Provisions |
| 20 – Department of Transportation (DOT) | | | | | | | | | | | | | | |
| 20.106 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.205 | | | | | | | | | | | | | | |
| 20.219 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.933 | | | | | | | | | | | | | | |
| 23.003 | | | | | | | | | | | | | | |
| 20.223 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | | |
| 20.319 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.500 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.507 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.509 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.513 | | | | | | | | | | | | | | |
| 20.516 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 20.521 | | | | | | | | | | | | | | |
| 20.600 | | | | | | | | | | | | | | |
| 20.601 | | | | | | | | | | | | | | |
| 20.602 | | | | | | | | | | | | | | |
| 20.603 | | | | | | | | | | | | | | |
| 20.604 | | | | | | | | | | | | | | |
| 20.605 | Y | Y | Y | | | Y | Y | Y | Y | Y | | Y | Y | |
| 20.609 | | | | | | | | | | | | | | |
| 20.610 | | | | | | | | | | | | | | |
| 20.611 | | | | | | | | | | | | | | |
| 20.612 | | | | | | | | | | | | | | |
| 20.613 | | | | | | | | | | | | | | |
| 21 – Department of the Treasury (TREAS) | | | | | | | | | | | | | | |
| 21.012 | Y | Y | Y | Y | Y | Y | Y | | Y | | | Y | Y | Y |
| 21.020 | | | | | | | | | | | | | | |
| 45 – National Endowment for the Humanities (NEH) | | | | | | | | | | | | | | |
| 45.129 | Y | Y | Y | | | Y | Y | Y | Y | Y | | Y | Y | |
| 66 – Environmental Protection Agency (EPA) | | | | | | | | | | | | | | |
| 66.458 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 66.468 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 81 – Department of Energy (DOE) | | | | | | | | | | | | | | |
| 81.041 | Y | Y | Y | Y | | Y | Y | Y | Y | Y | | Y | Y | Y |
| 81.042 | Y | Y | Y | Y | Y | Y | Y | | Y | Y | | Y | Y | Y |
| 81.128 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | | Y | Y | Y |