

ATTACHMENT E

RISK ASSESSMENT QUESTIONNAIRE

COUNTYWIDE RISK ASSESSMENT AND AUDIT PLAN

SUMMIT COUNTY, OHIO

Please  
check one

A. **Public Exposure** – a measure of exposure to loss or embarrassment caused by the level of visibility and/or public interest.

**Level of Visibility**

- 1. No media exposure risk with very low visibility.
- 2. The nature of operations have some public interest and low visibility.
- 3. Operations with high public interest and medium visibility.
- 4. Operations with strong public interest and high visibility.
- 5. High visibility operation with intense public interest.

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B. **Financial Exposure** – the measure of exposure with a financial impact (i.e., cash applications, bank reconciliation process, fee collection).

- 1. Low
- 2. Medium
- 3. High

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\_\_\_\_\_  
\_\_\_\_\_

C. **Compliance With Regulations** – a measure of exposure or loss, or regulatory sanction due to complexity and volume of regulations or penalties for noncompliance.

**Regulations**

- 1. None.
- 2. Few regulations and little risk of noncompliance.
- 3. Either substantial regulations or penalties.
- 4. Substantial volume of regulations with substantial penalty.
- 5. Heavily regulated with serious ramifications for noncompliance.

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**Responsibility**

Level to which you are responsible for receipt/review of relevant information regarding legislation, regulatory developments, economic changes, or similar external factors that may affect your organization.

- 1. None.
- 2. Minimal.
- 3. High.

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D. Complexity of Transactions – a measure of the exposure to loss due to the nature and process of recording transactions and maintaining account balances.

Level of Complexity

- 1. None. \_\_\_\_\_
- 2. Transaction recording and account balance maintenance is simple and routine. \_\_\_\_\_
- 3. Transaction recording and account balance maintenance are moderately simple and require limited judgment. \_\_\_\_\_
- 4. Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment. \_\_\_\_\_
- 5. Transaction recording and account balance maintenance is very complex in nature and require significant professional judgment and expertise. \_\_\_\_\_

E. Management Experience – a measure of the experience of management and its effect on limiting exposures.

(NOTE: Please identify only your individual experience and training)

Experience

- 1. Exceeds minimum requirements as defined in job description by 10 years. \_\_\_\_\_
- 2. Exceeds minimum requirements as defined in job description by 5 years. \_\_\_\_\_
- 3. Meets minimum requirements as defined in job description. \_\_\_\_\_

Education/Training- yearly continuing education requirements

- 1. None. \_\_\_\_\_
- 2. 1 to 50 hours per year. \_\_\_\_\_
- 3. 50 to 100 hours per year. \_\_\_\_\_

F. Comprehensive Annual Financial Report (CAFR) risk – a measure of exposure to potential loss or embarrassment for resources which pass through the Department (i.e., Federal assistance transactions) and are not reported in the County Budget or CAFR.

(NOTE: Please enter the estimated amount and identify “Other funds”)

Please check all that apply

1. Grants	Estimated	\$ _____	_____
2. Federal Funds	Estimated	\$ _____	_____
3. State Funds	Estimated	\$ _____	_____
4. Other funds	Estimated	\$ _____	_____
_____	Name/Fund Type		_____

*ATTACHMENT E (CONTINUED)*

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**G. Level of Staff** – a measure of exposure to loss due to the number of employees with financial responsibilities (cash applications/cash handling).      Number of employees

**Turnover within the last 5 year period.**

Is employee turnover in your area excessive?

- 1. None. \_\_\_\_\_
- 2. Small \_\_\_\_\_
- 3. Moderate. \_\_\_\_\_
- 4. High. \_\_\_\_\_
- 5. Excessive. \_\_\_\_\_
  - a. Change over due to a new elected official taking office. \_\_\_\_\_
  - b. Retirement. \_\_\_\_\_
  - c. State of the Economy (layoffs). \_\_\_\_\_
  - d. Other \_\_\_\_\_

*ATTACHMENT E (CONTINUED)*

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**SIGNATURE PAGE**

**SURVEY COMPLETED BY:**

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**Signature Of Person Completing Questionnaire**

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**Name Of Person Completing Questionnaire**

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**Title Of Person Completing Questionnaire**

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**Department**

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**Completion Date**