



The Gulf Coast Ecosystem Restoration Council

New Orleans, LA 7013

3-11-2016

Organizational Self Assessment Instructions

The Gulf Coast Ecosystem Restoration Council is the independent federal entity responsible for managing a portion of the Gulf Coast Restoration Trust fund. The Council uses the standards set forth in Code of Federal Regulations, Title 2 Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200), and which the Council has adopted in Code of Federal Regulations Title 2, Part 5900.101, Adoption of 2 CFR Part 200, to assess the adequacy of recipients' administrative systems.¹

As part of the Council's grants management process, you must complete the attached Organizational Self Assessment (OSA) form and the OSA Addendum. The Self Assessment form is focused on the organization's financial management system and internal controls. Among the purposes of the form are to assist both the Council and the applicant organization in determining the adequacy of those controls to meet federal grants compliance and audit requirements.

Please complete the form and addendum electronically. The spaces are set so that the text will wrap when you type. Once you have entered the required information, please print the last page of each and have them signed by the individual who has the authority to commit your organization to the Council's grant management requirements. Please scan and include the signature pages with your electronic submission.

The completed signed form and addendum must be returned by email to:

GrantsOffice@restorethegulf.gov

The **OSA form** contains three parts:

- Organizational Identifying and Contact information

Enter the required descriptive information about the recipient organization, identify the individual who is responsible for completing this form and provide contact information for that person. The contact person who completes the form may be different from the individual, described above, who has the authority to commit the organization to the requirements. Be sure to include the date on which the form was completed.

¹ See also Subparts 200.205, 200.207, 200.300, 200.302, 200.303

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- Self Assessment Questions

The questions are divided into sections covering: financial management, audit information, operations and general management, procurement, property management, and sub-recipient management and monitoring.

An entry is required on **every line** in the column labeled "Enter Yes, No, or N/A", except where the box has been filled in.

In the column headed, "Attachment Required?", a "Y" specifies those questions for which an attachment **must** be included with your response.

In the column labeled, "Attachments/comments", please follow the directions in the appropriate box. In addition, you may use the boxes in that column to enter a brief explanatory note, if necessary. Submit any attachments or other documentation to support your answers with the Self Assessment by email to the address provided above.²

- Certification of the Applicant's Authorized Representative

Identify the individual who has the authority to commit the organization to the Council's grant management requirements and who can certify the accuracy of the statements made in the form. As noted above, the signed certification page is required.

The **OSA Addendum**, the Recipient Internal Control Compliance Document List and Certification, must also be signed by the Applicant's Authorized Representative. The addendum consists of a list of written documentation that should be prepared and maintained by the agency throughout the life of the Council award. Copies of the documents listed may be requested at any time by the Council, the Government Accountability Office or the Treasury Office of the Inspector General.

The Applicant's Authorized Representative should review this list and must certify that either:

- a) The organization has prepared and will maintained all of the documents on the Recipient Internal Control Compliance Document List throughout the life of the award; or
- b) The organization has not prepared all of the documents Recipient Internal Control Compliance Document List.

Where all documentation has not been prepared (option b), a list of the documentation that is not currently available must be provided. If the organization intends to prepare internal control documentation during the award period, anticipated completion dates of the documentation are requested. If the list of documentation to be prepared exceeds the space provided, please provide an attachment with the requested information.

² If electronic documentation files are very large (i.e., greater than 10 MB), please request submission instructions. If available, links to documents that are accessible via the Internet may be provided.

ADDENDUM TO ORGANIZATIONAL SELF ASSESSMENT

Gulf Coast Ecosystem Restoration Council

Recipient Internal Control Compliance Document List and Certification

Instructions: *The following list must be reviewed, verified and signed by the authorized representative for the organization.*

Recipients are advised that the following written documentation should be prepared and maintained by the agency throughout the life of the grant.

Copies of documents may be requested at any time by the RESTORE Council, the Government Accountability Office or the Treasury Office of the Inspector General.

Document List

Item #	Description	Entity Process Area
1	Grant Management Manual used by the entity to administer Federal grants, or an equivalent document	Federal Awards
2	<p>Procedure documents related to the accounting and categorization of Federal grant funding (if not included in Grant Management Manual). Including:</p> <ul style="list-style-type: none"> - Defining, tracking, and reporting Allowable and Unallowable costs - Defining, tracking, and reporting Direct and Indirect costs - Process of charging Administrative Costs - Accounting of Personnel costs - Chart of accounts used for Allowable, Unallowable, Direct, and Indirect costs - Compensation and Benefits used by the entity for services rendered during performance under a Federal Grant 	Federal Awards
3	<p>Policies and procedure documents related to the security of the internal accounting or financial systems used by the entity to manage Federal grants (not including Grant Solution or ASAP financial systems). Including:</p> <ul style="list-style-type: none"> - User Access - Safeguards against system destruction - User Segregation of duties - External system threats - Data recovery and business continuity 	Information Technology
4	<p>Policies and procedure documents for the management of Federal Cash used by entity to manage Federal grants (if not included in Grant Management Manual). Including:</p> <ul style="list-style-type: none"> - Process of repaying excess funds related to Federal grants - Adding program income to Federal award and restricting program income based on the terms and conditions of the award - Any debts determined to be owed to the Federal Government - Processes related to cash drawdowns related to Federal grants 	Management of Federal Cash
5	<p>(a) Procedure documents for processes related to the review of internal and external audits performed on the entity. Including:</p> <ul style="list-style-type: none"> - How the entity formally responds to observations identified in the audit. - Process to periodically perform a self-assessments to evaluate potential risk of the internal control environment of the entity. (i.e. cross functional reviews) - Process of creating and monitoring corrective action plans for internal or external audit findings <p>(b) Copy of most recent organizational risk assessment and associated documentation</p>	Monitoring
6	<p>(a) Organizational chart of all departments involved (i.e., programmatically or financially) with the RESTORE Act program</p> <p>(b) Policies and procedures related to the following:</p> <ul style="list-style-type: none"> - Code of Conduct and/or Code of Ethics document that the entity issues to staff members - Policies on Personally Identifiable Information (PII) - Conflict of Interest relating to Federal grants - Procedure documents for the staff members to confidentially report suspected violations - How the entity addresses criminal and fraud violations that occur related to Federal grants - Periodic review of Federal grant regulations to ensure compliance - Establishment of a Board of Directors, or similar type of organization, including the level of oversight provided by the Board - Training documents used to promote anti-fraud awareness to staff members - Training documents used to train staff/members and sub-recipients on Federal grants 	Policy

ADDENDUM TO ORGANIZATIONAL SELF ASSESSMENT

Document List (continued)

Item #	Description	Entity Process Area
7	Policies and procedure documents related to the procurement process performed by the entity, as it relates to funding from Federal grants. Including compliance with Federal regulations and Term and conditions (i.e., OMB 2 CFR)	Procurement
8	Policies and procedure documents related to the management of property and equipment acquired or improved using Federal grant funding (if not included in Grant Management Manual). Including: - Reporting the status of property purchased with grant funding to the Federal agencies providing the grant - Acquisition of property and equipment with grant funding - Disposition of property and equipment purchased with grant funding	Property
9	Policies and procedure documents related to the record retention processes, as it relates to Federal grants (if not included in Grant Management Manual).	Record Retention
10	Procedure documents related to developing and submitting the Financial and Performance Reports to the Federal awarding agencies (if not included in Grant Management Manual). Including: - Developing and submitting the SF-425 Financial Report - Review and reconciliation of the financial data used to create the SF-425 reports - Developing and submitting the SF-PPR Performance Progress Report - Processes related to performing Interim Reporting to Federal awarding agencies when/if events occur between the scheduled performance reporting dates that have significant impact upon the activity, project, or program	Reporting
11	Procedure documents related to the managing, monitoring, and awarding of grant funds to Subrecipients (if not included in Grant Management Manual). Including: - Supervisory reviews performed to determine the adequacy of the Subrecipient monitoring being performed - Evaluation of risk on noncompliance with Federal statutes for Subrecipients receiving Federal grant funding - Procedures for reviewing Subrecipient single audit reports and ensuring adverse findings are resolved - Performance management of Subrecipients receiving Federal grant funding - Review and verification of performance and financial data that is reported by Subrecipients receiving Federal grant funding	Subrecipients
12	Policies and Procedure documents related to legal and regulatory processes performed by the entity that relate to Federal grants (if not included in Grant Management Manual). Including: - Staying current with all Federal regulations related to grant management - Performance of annual Single Audit - Compliance with the Drug-Free Workplace Act of 1988 - Compliance with government wide Suspension and Debarment provisions for Federal awardees - Compliance with Federal Lobbying provisions - Compliance with environmental standards	Legal and Regulatory

CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE (REQUIRED)

I certify that I have reviewed the Recipient Internal Control Compliance Document List above, and (check the appropriate option):

- (a) My organization has prepared and will maintained all of the documents listed throughout the life of the award.
- (b) My organization has not prepared all of the documents listed above. Any existing documents will be maintained throughout the life of the award. The following documents have not been prepared. An anticipated completion date is provided for each.

#	Internal Control Compliance Policy/Procedure/Document Name	Anticipated completion date
1		
2		
3		
4		
5		

Name of Authorized Representative: _____

Title: _____

SIGNATURE: _____ Date: _____