



The Gulf Coast Ecosystem Restoration Council

ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Please see instructions for completing the form and note that the Council may request copies of actual documents as part of the review process.

Organization Identifying Information	
Legal Name of the Organization	
Other Organizational Names or Acronyms Used	
Dun & Bradstreet Data Universal Numbering System (DUNS) Number	
Contact Information	
Name of Person Completing the Assessment	
Title	
Email	
Telephone	
Address	
Date Completed (mm/dd/yyyy)	

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
Financial Management				
1. Are information systems and accounting systems in place and designed to meet all federal program requirements, including reporting requirements?				
1. (a) Does your accounting and financial management system follow Generally Accepted Accounting Principles?				
1. (b) Does it also support Generally Accepted Auditing Standards?				
2. Does your organization produce annual financial statements?				
3. Is your accounting system accrual based or cash based?				
4. Does an effective system of internal controls exist to provide reasonable assurance that reports of federal awards submitted to the federal awarding agency include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements?				
5. Is your financial management system sufficient to permit preparation of reports required by the applicable statutes and regulations and your grant agreement?				
6. Does your financial management system allow you to segregate indirect costs, and define and manage existing or planned indirect cost rates?				
7. (a) Does the organization use Federal funds to pay indirect costs?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
7. (b) If yes, does the organization have a current approved negotiated indirect cost rate agreement with its Federal cognizant agency?				
8. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant?				
9. Does your financial management system minimize the time elapsed between transfer of funds from the U.S. Treasury and disbursement of the funds?				
10. Does the organization have policy addressing who is authorized to request payment from the federal government, what procedures are used to ensure that requests are accurate, and when drawdown of funds will occur? If yes, please provide the title of the document.				
11. Does an effective system of internal controls exist to provide reasonable assurance that federal awards are expended only for allowable activities and that the costs of goods and services charged to federal awards are allowable and in accordance with the applicable cost principles?				
12. Does your financial management system support procedures for determining the reasonableness, allocability of costs in accordance with 2 CFR 200 Subpart E-Cost Principles?				
13. Does the organization periodically assess and maintain proper segregation of duties?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
14. Does an effective system of internal controls exist to provide reasonable assurance that the (1) drawdown of federal cash is only for immediate needs, (2) reimbursement is requested only after costs have been incurred, (3) States comply with applicable Treasury agreements, and (4) recipients limit payments to subrecipients to immediate cash needs?				
15. Are drawdowns requested as close as possible to the time of disbursement?				
16. Does your financial management system provide for effective control over and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for authorized purposes and activities that are allowable in accordance with the applicable cost principles and are only used during the authorized period of availability?				
17. Does your system of internal controls provide reasonable assurance that matching, level of effort, or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued?				
18. (a) Does your financial management system support effective control and accountability for all grant cash, real and personal property, and other assets?				
18. (b) If yes, do you perform periodic testing and update it, as needed?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
19. Does the organization have a formalized internal control and compliance program, and a risk assessment methodology for assessing, managing and monitoring organizational, operational and financial risks, especially those associated with regulatory compliance? If yes, please provide the policy, risk assessment, and internal control documentation.				
20. Does an effective system of internal controls exist to provide reasonable assurance that program income is correctly earned, recorded, and used in accordance with the program requirements?				
21. Does the organization have policies and procedures related to the security of the internal accounting or financial systems used by the entity to manage federal grants?				
Audit Information				
22. (a) Have audits been performed on your financial statements for the past two years? If yes, please provide a copy of the most recent audit results, and answer questions b and c. If no, please respond to d.				
22. (b) What opinions did the auditors render?				
22. (c) If the audits were qualified, please explain why, and the remedial actions taken.				
22. (d) If no audits were performed, please provide the reason why.				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
23. (a) If the organization has expended more than \$500,000 in federal grant funds within a fiscal year, has an OMB Circular A-133 audit been performed?				
23. (b) If yes, were there any major findings? Please attach your narrative response if applicable.				
23. (c) What was the audit opinion? Please attach your narrative response.				
24 (a). Are the associated grant fund operations regularly assessed by an internal auditor, Inspector General and external audit function (A-133)?				
24 (b). Does the organization formally respond to all internal audit, Inspector General and external audit findings in writing and make timely remedial actions/corrections?				
Operations and General Management				
25. Does management promote open communications throughout the organization and effectively provide information to employees and other stakeholders?				
26. Does the organization have management, information and accounting systems in place that are designed to meet all federal and Council-specific program requirements, including reporting requirements?				
27. Are policies, procedures and processes regularly reviewed, updated and created to ensure that the organization effectively carries out its programs and				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
activities, including updates that may be needed for federal grant funds?				
28. Does management periodically review all reports, deliverables, expenditures, and other requirements related to federal grant programs to ensure that guidelines and requirements are being met?				
29. Do key personnel assigned to this grant have experience in managing federal grants and an understanding of the relevant federal regulations?				
30. Do you have a written grants management manual or standard operating procedures (SOPs) that you provide to employees?				
31. Does the grants manual/SOP meet the documentation requirements listed in the Recipient Internal Control Compliance Document List (see required Addendum to Organizational Self-Assessment and OSA instructions)?				
32. Does your organization maintain a written code of conduct governing the performance of your employees, and specifically those employees engaged in the award and administration of contracts?				
33. Is it reviewed and signed off by employees at least annually?				
34. Does the code of conduct encompass conflicts of interest? If no, what document addresses conflicts of interest?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
35. Does your organization maintain a personnel system which has the capability to create monthly reports of the activities and time of each employee whose compensation is charged to each project that the employee works on including all federal assistance programs?				
36. Is adequate training and supervisory oversight provided to all employees to ensure that the organization effectively carries out its programs and activities, including employees working on federal grant programs?				
37. Have any key personnel listed in the application ever been debarred or suspended from participation in Federal Assistance programs? If yes, please attach a list indicating who, when and for what reasons.				
38. Does the organization have procedures in place to address breaches of ethics policy and/or instances of fraud or other criminal activity?				
39. Do these procedures include required procedures and/or remedial actions to prevent future violations?				
40. Does this process include a means to notify the appropriate federal agency in cases of confirmed fraud related to federal funds?				
41. Is anti-fraud awareness training conducted at least annually and can you provide evidence of participation through attendance sheets or other mechanisms?				
42. Are there formal policies and procedures in place for employees to confidentially report suspected violations of				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
policies and or suspected instances of fraud or other criminal activity, including specifically those related to federal grant programs?				
43. Does the organization complete criminal and financial background checks on employees?				
44. Are external and internal Communication channels established between organization and (1) federal agency, (2) state agencies, (3) sub-recipients, (4) contractors and vendors, and (5) other stakeholders?				
45. Is information related specifically to federal fund awards, including grant agreements, program guidelines, legal requirements, required reporting and other requirements communicated to relevant internal and external stakeholders?				
46. Do information systems policies and procedures exist for the safeguarding of data, including personally identifiable information (PII), authorization and addition of system users, termination of user rights, information back-up and recovery, and retention and destruction of data?				
47. Does the organization perform vulnerability, penetration and disaster recovery testing on IT and data storage systems and document these processes and testing outcomes?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
48. Is access to data, including PII, protected against unauthorized access and limited to appropriate individuals based on job functions?				
Procurement				
49. Does your organization maintain written procurement procedures which provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of 2 CFR Part 200 and that covered transactions (as defined in the suspension and debarment common rule (2 CFR Part 180) are not made with a debarred or suspended party?				
50. Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action?				
51. Does your organization have an effective system of internal controls to provide reasonable assurance that contractors and subcontractors are properly notified of the Davis-Bacon Act requirements and that the required certified payrolls are submitted to the non-federal entity?				
Property Management				
52. Does your property management process include an effective system of internal controls to provide reasonable assurance of compliance with the real property acquisition, appraisal, negotiations, and relocation requirements?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
53. Does your property management system provide for maintaining formal inventory records of all equipment acquired with federal funds, and for conducting a physical inventory and reconciliation of property at least every two years?				
54. Does your property management process include controls to safeguard against loss, damage, or theft of the property?				
55. Does your property management system provide for adequate maintenance, disposition or encumbrance of the property according to federal requirements?				
Subrecipient Management and Monitoring				
56. Does an effective system of internal controls exist to provide reasonable assurance that only eligible individuals and organizations receive assistance under federal award programs and that subawards are made only to eligible subrecipients?				
57. Does an effective system of internal controls exist and has your organization established policies and procedures that provide reasonable assurance that:				
57. (a) Federal award information and compliance requirements (2 CFR 200.331-332) are identified to subrecipients?				
57. (b) Subrecipient audit findings are resolved?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
57. (c). The impact of any sub-recipient noncompliance on the pass-through entity is evaluated and action taken?				
58. Does your organization maintain written policies regarding subrecipient monitoring?				
58. (a) If yes, how does your organization monitor subrecipients and how frequently are any of the following activities performed? (for each activity used, enter the frequency)				
e-1. Desk reviews				
e-2. Site visits				
e-3. Financial report reviews				
e-4. Performance report reviews				
e-5. Other (please describe)				
58. (b) Does your organization perform procedures that provide reasonable assurance that subrecipients obtain required audits and take appropriate corrective action on audit findings?				
59. Does your organization maintain written procedures outlining subrecipient responsibilities that include any clauses required by federal statute, the Council, or Executive Orders and their implementing regulations, and that contain a provision for compliance with 2CFR Part 200 in the subrecipient agreement?				
60. How does your organization train subrecipients? Please provide documentation to illustrate training activities.				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

Self assessment questions	Enter Yes, No, or N/A	Relates or similar to Treasury OSA?	Policy type/ name	Do we have policy started or example of policy, if so where?
61. (a) Does the organization have a formalized risk assessment process in place specifically for federal grant programs to assess subrecipient eligibility and monitoring of performance?				
61. (b) If yes, does the process include the use of standard forms and checklists?				
62. For federal programs, does your organization include a determination whether or not each agreement it makes with a non-federal entity represents a subrecipient or a contractor relationship?				

The Gulf Coast Ecosystem Restoration Council
ORGANIZATIONAL SELF ASSESSMENT

4-1-2016

CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE (REQUIRED)

I certify that the statements I have made on this form and all attachments thereto are true, accurate, and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under the applicable law.

Name of Authorized Representative

Prefix: _____

First Name: _____

Middle Name: (Optional): _____

Last Name: _____

Suffix: _____

Title of Authorizing Official: _____

SIGNATURE: _____

Date submitted (mm/dd/yyyy): _____