

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: _____