

Specialty Crop Block Grant Program

Grantee Self-Assessment of Internal Controls and Risks

The Louisiana Department of Agriculture and Forestry will use this Self-Assessment as part of a Risk Assessment for each Sub-grantee. Your answers will determine the extent to which special conditions are applied to your award, such as reporting frequency, site visits, source documentation, etc.

Company/Organization Name	
Grant Project Contact	
Project Title	
Date Prepared	

Answer “yes” if activity in question applies to your organization. Each “no” answer indicates a potential weakness of internal controls. All “no” answers require an explanation (in “Comments”) of mitigating controls or a note of planned changes.

Control Environment

Management’s Philosophy & Operating Style

Yes	N/A	No	Internal Control
			Are periodic (monthly, quarterly) reports on the status of actual to budgeted performance prepared and reviewed by accounting and grant staff?
Comments:			

Staff Qualifications

3 or more	1-3	Less than 1	Internal Control
			For the Grant Project Contact listed in your proposal, how many years of experience in the position does he/she have?
			For the Grant Project Contact listed in your proposal, how many Federal grants has he/she managed or participated in as key personnel?
Comments:			

Organizational Structure

Yes	N/A	No	Internal Control
			Is there a current organizational chart defining the lines of responsibility?
			Has all management staff been sufficiently trained to perform their assigned duties?
			Is program information issued by the Louisiana Department of Agriculture and Forestry’s Specialty Crop Block Grant program distributed to appropriate staff?
Comments:			

Human Resources

Yes	N/A	No	Internal Control
			Are personnel policies in writing?
			Are processes in place to ensure that staff wages charged to the grant are reviewed and based on actual time and effort?
			Do all supervisors and managers have at least a working knowledge of federal grant management practices?
Comments:			

Accounting

Yes	N/A	No	Internal Control
			Are all payments documented with appropriate source documentation?
			Are these duties generally performed by different people: purchasing, invoice processing, and preparation of cash disbursement?
			Are all records, checks, and supporting documents retained according to the Federal and State record retention policy?
			Was your previous year's audit free of significant findings?
			Does your accounting system track completely and accurately the receipt and disbursement of funds by each grant or funding source?
			Are all purchases checked to ensure expenditures are allowable under approved grant project budget?
Comments:			

Allowable Activities & Costs

Yes	N/A	No	Internal Control
			Before expenditures are made, does someone check that funds used for that activity are allowable?
			Are expenditure/reimbursement reports reviewed to ensure adherence to funding limits?
			Are personnel responsible for coding expenditures to Federal programs properly trained to determine expenditures which are allowable and allocable to the Federal programs?
			Are the following duties generally performed by different people: preparing the Request for Reimbursement and reviewing and approving the Request for Reimbursement?
Comments:			

Equipment Management

Answers to this questions are required only if you requested funds for Special Purpose/Capital Equipment in your proposal.

Yes	N/A	No	Internal Control
			Are fixed asset records maintained that adequately classify and identify individual items, as well as detailing their location?
			Is someone assigned responsibility to ensure that all equipment is properly maintained?
			Is there adequate insurance coverage for the equipment?
Comments:			

Matching Funds & Program Income

Answers to this questions are required only if you indicated Matching Funds or Program Income in your proposal.

Yes	N/A	No	Internal Control
			Does your organization use a standard form to document “in-kind” contributions and volunteer services?
			Are cash contributions counted as match entered into your organization’s accounting system?
			Are collection policies and procedures clearly documented and communicated to personnel responsible for program income?
			Are there policies and procedures to provide for the correct use of program income as directed by Federal program requirements?
Comments:			

Submission

Submit with Grant Application

Contact:

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