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 these 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 these 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

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