



Audit Report



OIG-17-037

RESTORE ACT

Council Effectively Acquired and Implemented a Grants Management System, but Challenges Remain in Service Agreement Monitoring and Invoice Processing

March 7, 2017

Office of
Inspector General

Department of the Treasury

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OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 7, 2017

Ben Scaggs
Acting Executive Director
Gulf Coast Ecosystem Restoration Council
Hale Boggs Federal Building
500 Poydras Street #1117
New Orleans, LA 70113

We are pleased to transmit the enclosed audit report, *Council Effectively Acquired and Implemented a Grants Management System, but Challenges Remain in Service Agreement Monitoring and Invoice Processing* (OIG-17-037; dated February 22, 2017). Under a contract monitored by our office, an independent certified public accounting firm, Ollie Green and Company (Ollie Green) audited the Gulf Coast Ecosystem Restoration Council's acquisition and implementation of a grants management system for carrying out its responsibilities under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act).

In its audit report, Ollie Green concluded that the Council effectively acquired and implemented a grants management system. In doing so, Council complied with applicable RESTORE Act, Federal grant regulations and internal grants policies and procedures. That said, challenges remain in the areas of service agreement monitoring and invoice processing. Accordingly, the auditors made three recommendations to address these matters.

Our contract with Ollie Green required that the audit be performed in accordance with generally accepted government auditing standards. In connection with our contract, we reviewed Ollie Green's report and related documentation and inquired of its representatives. Ollie Green is responsible for the attached auditors' report dated February 22, 2017, and the conclusions expressed therein. Our review found no instances in which Ollie Green did not comply in all material respects, with generally accepted government auditing standards.

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We appreciate the courtesies and cooperation provided to our staff during the audit. If you wish to discuss this report, you may contact me at (202) 927-8782.

Sincerely,

/s/

Cecilia K. Howland
Director, Gulf Coast Restoration Audits

Enclosure

cc: Council Chair, Department of Agriculture
House Committee on Science, Space and Technology
House Committee on Natural Resources
House Committee on Transportation and Infrastructure
House Committee on Appropriations
Senate Committee on Environment and Public Works
Senate Committee on Commerce, Science, and Transportation
Senate Committee on Energy and Natural Resources
Senate Committee on Appropriations

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Abbreviations

ARC	Treasury’s Administrative Resource Center
CFO	Chief Financial Officer
CIO	Chief Information Officer
Council	Gulf Coast Ecosystem Restoration Council
IAA	Interagency Agreement
IPAC	Intra-governmental Payment and Collection
NTIS	National Technical Information Service
OMB	Office of Management and Budget
RAAMS	Restoration Assistance and Awards Management System
RESTORE Act	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012
Treasury	Department of the Treasury
Trust Fund	Gulf Coast Restoration Trust Fund
USGS	United States Geological Survey

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February 22, 2017

Ben Scaggs

Acting Executive Director, Gulf Coast Ecosystem Restoration Council

This report presents the results of our audit work related to the Gulf Coast Ecosystem Restoration Council's (Council) acquisition and implementation of a grants management system that was established to implement requirements of the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012* (RESTORE Act).¹ Our audit objectives were to determine whether the Council: (1) based its needs assessment and grants software selection plan on appropriate and supportable assumptions and cost/benefit estimates; (2) followed sound project management principles in carrying out implementation, including timely execution of contract responsibilities, policy development and training for grant recipients and Council staff; and (3) complied with applicable requirements from the RESTORE Act, Federal grant regulations, and Council policies and procedures. Appendix 1 provides more detail of our audit objectives, scope, and methodology.

Section 1608 of the RESTORE Act authorizes the Department of the Treasury (Treasury) Office of Inspector General to conduct, supervise, and coordinate audits of projects, programs, and activities funded by the act. In this regard, the Office of Inspector General engaged our firm, Ollie Green & Company, CPA's, LLC to audit the Council's acquisition and implementation of its grants management system.

In brief, we concluded that the Council acquired and implemented a grants management system to administer RESTORE Act funds based on appropriate and supportable assumptions, cost/benefit estimates, and sound project management principles. However, challenges were identified in the areas of interagency agreement (IAA) monitoring and internal control over invoice processing for the system's implementation. Specifically, we found that the Council did not always follow the Office of Management and Budget Office of Federal Procurement Policy's June

¹ Public Law 112-141, 126 Stat. 588-607 (July 6, 2012)

2008 Memorandum to Chief Acquisition Officers and Senior Procurement Executives, "Improving the Management and Use of Interagency Acquisitions," or its internal control protocol when processing Intra-governmental Payment and Collection (IPAC)² invoices required to pay for implementation services. As a result, the Council paid \$20,445 in duplicative management fees to the U.S. Department of Commerce's National Technical Information Service (NTIS)³ and approved certain invoices for payment prior to reconciling hours billed to the interagency agreement and the work performed. Furthermore, the Council failed to identify and correct a \$10,800 mathematical error found in the detailed line item breakout of services provided under agreement No. (NTIS 2411-1). These findings are discussed in more detail in the Audit Results section of our report.

We are recommending that the Executive Director work with the Council to (1) recover the overpayment of \$20,445 from NTIS for duplicate fees; (2) implement additional training to ensure that expanded internal controls related to IPAC payments are followed; and (3) strengthen oversight of interagency agreements and implement additional training to ensure that internal controls related to the review and approval of service agreements are followed.

In a written response, the Council's Acting Executive Director concurred with our findings and recommendations. Specifically, management noted that (1) duplicative management fees of \$20,544 were refunded in a transaction that completed processing on July 25, 2016; (2) Council had established and documented additional control procedures specific to the NTIS IAA agreements and provided training on these procedures to all financial staff and grants staff associated with this agreement; and (3) the Chief Financial Officer reviewed internal controls associated with the review and approval of service agreements with all finance and administrative staff to ensure that staff adheres to all internal control procedures. Overall, we found management's response meets the intent of our recommendations, if implemented as stated. Additionally, management should record completion dates for implementing each corrective action in its tracking system. We have summarized the response in the recommendations section of this report and included it, in its entirety, as appendix 2.

² Intra-governmental Payment and Collection – A system provided by Treasury's Bureau of the Fiscal Service which provides a way for Federal Agencies to transfer funds from one agency to another.

³ Council selected NTIS, a Federal Government agency, as its implementation partner. NTIS provided project management and technical services to Council for its Grants Management System.

Background

The RESTORE Act established the Gulf Coast Restoration Trust Fund (Trust Fund) which resides within Treasury for the purpose of providing funds for the environmental and economic restoration of the Gulf Coast region. Deposits into the Trust Fund will be comprised of 80 percent of all civil and administrative penalties paid by responsible parties after July 6, 2012, under the Federal Water Pollution Control Act (Clean Water Act)⁴. The RESTORE Act divides the Trust Fund into five components: the Direct Component (35 percent), the Council-Selected Restoration Component (30 percent), the Oil Spill Impact Component (30 percent), the Gulf Coast Ecosystem Restoration Science Program Component (2.5 percent), and the Centers of Excellence Research Grants Component (2.5 percent). The Council has administrative responsibility for the Council-Selected Restoration and Oil Spill Impact components. As of July 21, 2016, the Trust Fund received approximately \$936 million⁵ as a result of the Federal Government's settlements with Transocean and Anadarko Petroleum Corporation defendants, including related interest. Also, in July 2015, BP Exploration & Production Inc. agreed to settle with the Federal government and the Gulf Coast States. A U.S. District Judge from the Eastern District of Louisiana approved the terms of the settlement on April 4, 2016, where BP Exploration & Production Inc. agreed to pay \$20.8 billion. Of the \$20.8 billion, \$5.5 billion plus interest relates to civil and administrative penalties under the Clean Water Act. Of this amount, \$4.4 billion (80 percent) will be deposited into the Trust Fund over 15 years, starting in the spring of 2017.

The Council-Selected Restoration Component was established to implement ecosystem restoration under a "Comprehensive Plan," which was developed by the Council with input from the public, to restore the ecosystem and the economy of the Gulf Coast region. The Funded Priorities List was approved on December 9, 2015, and updated on April 7, 2016. The Council is currently evaluating submissions for potential funding under the Council-Selected Restoration Component. Each State and Federal member of the Council was responsible for proposing restoration projects and programs for consideration by the Council as a whole. As part of this process, each submission was evaluated with respect to budget, science, environmental compliance, and consistency with the

⁴ 33 U.S.C. §1321 *et seq.*

⁵ Since end of fieldwork, Treasury's Trust Fund balance increased to \$947 million as of December 31, 2016.

RESTORE Act and the Council's Initial Comprehensive Plan (referred to as "Priority and Commitment to Plan").

Under the Spill Impact Component, entities representing the Gulf Coast States can expend Trust Fund dollars for eligible activities pursuant to State expenditure plans approved by the Council. In August 2014, the Council published an Interim Final Rule⁶ in the Federal Register for Gulf Coast States to receive funding for development of State expenditure plans. The Final Rule for Spill Impact Component planning allocations was published on January 13, 2015 and became effective on April 12, 2016. These regulations provide access to up to 5 percent of the funds available to each State under the Oil Spill Impact Component for planning. The Council also published a proposed rule in the Federal Register on September 29, 2015 that set forth the final oil spill impact formula and sets levels of funding provided to each State. On December 9, 2015, the Council voted to approve a regulation implementing the Spill Impact Component formula for allocation of funds made available from the Trust Fund for the Gulf Coast States.

Audit Results

Council acquired and implemented a grants management system to administer RESTORE Act funds. Council used a Working Group, Steering Committee⁷ and sound cost/benefit strategy to assist in selecting the software vendor and shared services provider.

The Council selected EasyGrants software from a list of five vendors and signed a shared services agreement with NTIS on March 18, 2015 to provide professional information technology (IT) services. Based on our review of the Council's selection process, we found that Council complied with the Federal Chief Information Officers (CIO) Council's *Federal Shared Services Implementation Guide* protocol when selecting NTIS as its shared services provider. Under this agreement, NTIS developed a Project Plan to encompass the development of the system. This agreement also provided for project management, professional services, hardware maintenance, systems administration and 24/7/365 web hosting services. The NTIS Team consisted of NTIS

⁶ Interim Final Rule – Federal Register /Vol. 79, No. 158 / Friday, August 15, 2014 / Rules and Regulations 48039

⁷ Section 2.4 of Council's Standard Operating Procedures allows Council to establish standing committees and/or working groups consisting of such members as the Council deems advisable to assist it in carrying out its functions.

and a grants software contractor (contractor), with which NTIS entered into a “Joint Venture Relationship.”

The Council’s grants management system, Restoration Assistance and Awards Management System (RAAMS), was initially hosted at NTIS’ full-service data center located at the NTIS headquarters in Alexandria, VA. RAAMS provides the Council a system for awarding and tracking interagency agreements and grants to as many as six Federal agencies, the five Gulf States and local political sub-divisions. Council’s eligible applicants and recipients are required to use RAAMS for grant and IAA applications, and to perform grant or IAA administrative tasks unless an exception has been granted by the grants office. RAAMS allows users to submit proposals and applications, accept grants and IAAs, request revisions and amendments, submit reports and other award documentation, and close-out awards.

In conjunction with the acquisition and implementation of its grants management system, Council developed and conducted a training program for grant recipients and Council staff through webinars and classroom delivery.

After analyzing Council’s pre-award and post-award documentation and protocols to ensure compliance with the Federal assistance requirements, we reviewed RAAMS’ records for Council’s first three issued RESTORE Act awards. We examined records for two planning grants from the Oil Spill Impact component and an award from the Council-Selected Restoration component. We found that Council incorporated comprehensive reviews and authorizations into RAAMS to ensure compliance with the RESTORE Act, Office of Management and Budget’s (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Council’s financial assistance standard terms and conditions, and other Federal and agency requirements.

Change of RAAMS Host

In June 2016, Council’s Chief Financial Officer (CFO)/Director of Administration informed us that the NTIS RAAMS hosting agreement would not be renewed. Due to a change in mission, NTIS notified the Council that it would no longer offer these services. The NTIS RAAMS hosting agreement terminated on September 30, 2016. In January 2016, the Council began discussions with the United States Geological Survey (USGS), an existing Federal partner of the Council, to

determine if they had the capability to take over hosting duties for RAAMS.

After learning that USGS would be capable and willing to do the work, Council leveraged an existing agreement to enter into a shared services agreement to provide RAAMS hosting services effective October 1, 2016. We found that Council complied with the CIO Council's *Federal Shared Services Implementation Guide* protocol when selecting USGS as its shared services provider.

To transition RAAMS by September 30, 2016, USGS acquired and provided servers, production and archival storage, and network capacity to migrate the existing databases. USGS now hosts three tiers of the RAAMS grants application, provides system administration support to ensure RAAMS servers will remain compliant with Federal security policy, addresses annual certification and accreditation requirements, ensures operating systems and other installed software are properly patched, and resolves any vulnerability issues.

While Council had acquired and implemented a grants management system, deficiencies were found in the management and oversight of the NTIS IAA as discussed in the following finding.

Finding

Council Did Not Always Follow Its Internal Control Protocol When Processing Service Agreements and IPAC Invoices

Duplicative Management Fees

Council did not always follow the OMB's Office of Federal Procurement Policy's June 2008 Memorandum to Chief Acquisition Officers and Senior Procurement Executives, "Improving the Management and Use of Interagency Acquisitions," or its internal control protocol when processing IPAC invoices for payment related to the grants system implementation.

OMB policy requires the Council to examine the contractor's invoices for completeness and accuracy and return improper invoices within the periods specified in the IAA and approve proper invoices for payment. Our audit found that the Council paid \$20,445 in duplicative management fees to NTIS during the IAA period of performance to

provide IT, website hosting and other professional hardware and software services. We found through discussion with the Council's CFO/Director of Administration and our review of documentation provided by the Council, that NTIS' contractor had marked-up three service invoices to include a management fee while NTIS billed the Council for this fee again, separately, on the related invoices to the Council.

Council's *Interim Financial Internal Controls Policy* Version 3 dated September 18, 2015 states that "Upon receipt of an invoice from [Treasury's Administrative Resource Center] ARC the reviewer will ensure that invoices properly reflect the invoice receipt date and formal or constructive acceptance date according to the Prompt Payment Act, and review for accuracy and completeness by comparing the document to the agreement in place, any previous invoice or other resources necessary to verify that the invoice is accurate." The duplicative management fees were not identified because the Council did not follow its internal control protocol which requires a comparison of the IPAC invoice to the agreement prior to the approval for payment. The Council's CFO/Director of Administration told us that there was a billing communications problem between NTIS and its joint venture contractor that caused this problem. While Council did not provide rationale for non-discovery of this error, Council has added an addendum to its review and approval of IPACs for NTIS Memorandums of Understanding (MOU) and IAAs to ensure that this control deficiency has been corrected.

IPAC Invoices Not Reconciled To Agreement

In addition, we found that Council failed to conduct monthly reconciliations of IPAC invoices against its shared services agreement as required by its internal control protocol. Council officials could not provide evidence that these monthly reconciliations were being completed. Council's *Interim Financial Internal Controls Policy* Version 3 dated September 18, 2015 states that "Upon receipt of an invoice from ARC the reviewer will ensure that invoices properly reflect the invoice receipt date and formal or constructive acceptance date according to the Prompt Payment Act, and review for accuracy and completeness by comparing the document to the agreement in place, any previous invoice or other resources necessary to verify that the invoice is accurate."

The Council's CFO/Director of Administration told us that the reconciliations conducted each month analyzed only the total hours

billed. As a result, the Council did not thoroughly track, question, and correct variances between the invoice and the IAA on a timely basis. It was not until a more complete reconciliation was performed in May 2016 that the Council identified discrepancies on the September 2015 and November 2015 invoices which had already been approved for payment.

Mathematical Error On Agreement

Finally, our audit found that a modification to Council's IAA with NTIS, executed on November 5, 2015, contained a mathematical error of \$10,800 in the "Detailed Pricing and Technical Approach" table. Because the mathematical error was contained only in the detailed breakout section of the IAA, it had no monetary impact on the funds obligated. This error had not been discovered or corrected during the IAA period.

Council's *Interim Financial Internal Controls Policy* Version 3 dated September 18, 2015 requires that "all proposed service agreements (MOUs, IAAs, IPAs⁸ and other documents obligating Council funds) will be reviewed and approved." Included in the review and approval process are certifications that the funds are accurately cited in a service agreement and can be properly accounted for. The Council's CFO/Director of Administration told us that the Council had a "binding" IAA for the full amount of the services in place and that the erroneous amounts in the "Detailed Pricing and Technical Approach" table would not change the total agreement amount. While the IAA would still be binding, monitoring its performance should be done at the detail line item level. Inaccuracies in the detailed line items will make it more difficult for the parties to accurately monitor performance, potentially leading to inadequate or incomplete results.

In summary, we found that the Council had sound structured documented internal controls in place under their *Gulf Coast Ecosystem Restoration Council (GCERC) Interim Financial Internal Controls Policy* Version 3 dated September 18, 2015 to mitigate the impact of the aforementioned findings. However, our audit found that these controls had not been consistently or completely followed. We also found that procedures needed to be modified to strengthen existing controls.

⁸ Intergovernmental Personnel Agreements

Recommendations

We recommend that the Acting Executive Director of the Council do the following:

- (1) Recover the overpayment of \$20,445 from NTIS for duplicative management fees.

Management Response

Management stated that the refund of \$20,445 completed processing on July 25, 2016.

Auditor Comment

Management's response meets the intent of our recommendation.

- (2) Implement additional training to ensure that expanded internal controls related to IPAC payments are followed.

Management Response

Management stated that Council had established and documented additional control procedures specific to the NTIS IAA due to the unusual and complex nature of the agreement and provided training on these procedures to all financial staff and grants staff associated with this agreement.

Auditor Comment

Management's response, if implemented as stated, meets the intent of our recommendation.

- (3) Strengthen oversight of IAAs and implement additional training to ensure that internal controls related to the review and approval of service agreements are followed.

Management Response

Management stated that the Chief Financial Officer reviewed internal controls associated with the review and approval of service

agreements with all finance and administrative staff to ensure that staff adheres to all internal control procedures.

Auditor Comment

Management's response, if implemented as stated, meets the intent of our recommendation.

We appreciate the courtesies and cooperation extended by your staff as we inquired about these matters. If you have any questions, you may contact me at (502) 634-3003.



Ollie Green, MBA, CPA
Managing Partner

Under contract with the Department of the Treasury Office of Inspector General, we conducted an audit of the Gulf Coast Ecosystem Restoration Council's (Council) grants management system to assess whether Council is compliant with all necessary Federal laws and regulations for establishing a system to administer Federal financial assistance in accordance with requirements set forth in Section 1603 of the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012* (RESTORE Act). Our specific objectives for this audit were to determine whether the Council: (1) based its needs assessment and grants software selection plan on appropriate and supportable assumptions and cost/benefit estimates; (2) followed sound project management principles in carrying out the program implementation, including timely execution of contract responsibilities, policy development and training for grant recipients and Council staff; and (3) complied with applicable requirements from the RESTORE Act, Federal grant regulations, and Council policies and procedures.

To accomplish our objectives, we conducted fieldwork between February 3, 2016 and June 30, 2016, including a site visit at Council's Offices in New Orleans, LA., from April 11, 2016 to April 14, 2016. The fieldwork phase of our work comprised the following steps:

- We reviewed applicable Federal laws, regulations, and guidelines relating to the Council's Grants Management System including:
 - RESTORE Act, July 6, 2012;
 - Department of the Treasury's Regulations governing the investment and use of amounts deposited in the Gulf Coast Restoration Trust Fund, December 14, 2015;
 - Federal Acquisitions Regulation (FAR) Part 39, Acquisition of Information Technology;
 - Office of Management and Budget (OMB) Circular No. A-76 (Revised), Performance of Commercial Activities;
 - CIO Council Federal Shared Services Implementation Guide;
 - OMB's 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, December 26, 2013;
 - OMB's Circular No. A-130 Revised – Managing Information as a Strategic Resource, July 27, 2016;
 - Federal IT Shared Services Strategy, May 2, 2012; and
 - OMB Office of Federal Procurement Policy's June 2008 Memorandum to Chief Acquisition Officers and Senior

Procurement Executives, “Improving the Management and Use of Interagency Acquisitions.”

- We reviewed Council’s website and key documents, including:
 - Council Federal financial assistance policies and procedures;
 - Interagency Agreement with National Technical Information Service for Technical Support and Hosting;
 - Council’s Cost / Benefit Analysis of grants management systems;
 - Gulf Coast Ecosystem Restoration Council (GCERC) Interim Financial Internal Controls Policy Version 3, September 18, 2015;
 - Restore Council Financial Assistance Standard Terms & Conditions; August 2015
 - GCERC Recipient Proposal & Award Guide for Grant Recipients & Federal Interagency Agreement Servicing Agencies; December 21, 2015
 - GCERC Interagency Agreement Standard Terms & Conditions; May 5, 2016 and
 - GCERC Certification Instructions & Applicant Certifications

- We interviewed Council personnel responsible for acquisition and implementation of the Grants Management System:
 - Executive Director;
 - Chief Financial Officer/ Director of Administration;
 - Grants Specialist; and
 - Contractor Personnel

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



GULF COAST ECOSYSTEM RESTORATION COUNCIL

MEMORANDUM FOR: Cecelia K. Howland
Acting Director, Gulf Coast Restoration Audit

FROM: Ben Scaggs *Ben Scaggs*
Acting Executive Director,
Gulf Coast Ecosystem Restoration Council

DATE: February 2, 2017

SUBJECT: Response to the Treasury Office of Inspector General
Report "Council Effectively Acquired and Implemented a
Grants Management System, but Challenges Remain in
Service Agreement Monitoring and Invoice Processing"

Thank you for the opportunity to respond to the Treasury Office of the Inspector General's (OIG) above-entitled report, which was carried out as part of OIG's ongoing oversight of programs, projects, and activities to be funded by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act).

The Council is pleased that the audit found that the Council acquisition and implementation of a grants management system (RAAMS) to administer RESTORE Act funds was based on appropriate and supportable assumptions, cost/benefit estimates, and sound project management principles. The Council also concurs with the findings of the audit that a review of RAAM's records for the first awards issued by the Council incorporated comprehensive reviews and authorization that ensured compliance with the RESTORE Act, OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Council's standard terms and conditions and other federal and agency requirements.

The Council concurs that duplicative management fees were paid to NTIS for hours of work performed by the NTIS joint venture partner. There were billing miscommunications between NTIS and their partner as well as miscommunications between NTIS and the Council which took a period of time to understand and then resolve. The Council also concurs that a modification to the Interagency Agreement with NTIS contained a mathematical error in the detailed pricing and technical approach table, but the error did not impact the total amount of funding obligated.

The Council provides the following in response to the Audit Recommendations:

Appendix 2
Management Response

Memorandum For: Cecilia K. Howland
From: Ben Scaggs
January 31, 2017
p. 2

Recommendation (1) Recover the overpayment of \$20,445 from NTIS for duplicative management fees.

Management Response: The refund of \$20,445 completed processing on July 25, 2016.

Recommendation (2) Implement additional training to ensure that expanded internal controls related to IPAC payments are followed.

Management Response: The Council established and documented additional control procedures specific to the NTIS IAA due to the unusual and complex nature of the agreement and provided training on these procedures to all financial staff and grants staff associated with this agreement.

Recommendation (3) Strengthen oversight of IAAs and implement additional training to ensure that internal controls related to the review and approval of service agreements are followed.

Management Response: The Chief Financial Officer reviewed internal controls associated with the review and approval of services agreements with all finance and administrative staff to ensure that staff adheres to all internal control procedures.

The Council appreciates the OIG's courtesy and professionalism during its review of the Council's work, as well as the OIG's interest in working with the Council.



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<http://www.treasury.gov/about/organizational-structure/ig/Pages/default.aspx>

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OIG Hotline for Treasury Programs and Operations – Call toll free: 1-800-359-3898

Gulf Coast Restoration Hotline – Call toll free: 1-855-584.GULF (4853)

Email: Hotline@oig.treas.gov

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