

EASEMENT INTERNAL CONTROLS REVIEW CERTIFICATION CHECKLIST
 Agricultural Conservation Easement Program (ACEP)
 Agricultural Land Easements (ALE)
 Agricultural Land Easements - Grasslands of Special Environmental Significance (ALE-GSS)
ALE-AGREEMENT PREOBLIGATION

NEST Agreement Number:		FY:		STATE:	
NEST ALE Eligible Entity:					
Total NRCS Contribution Amount on Attachment A:					
This obligation is a (<i>indicate one</i>): New Cooperative Agreement New Grant Agreement	Attachment A	ACEP-ALE Type (<i>indicate one</i>): ACEP-ALE Special Designations (<i>indicate all that apply</i>): Project of Special Significance Waiver Approved: YES NO Landscape Initiative Area: RCPP (attach RCPP IC coversheet; include Project Number)			
Number of Parcels on the Attachment Selected for Funding					
List the 5-digit NEST Parcel number for each parcel selected for funding:					

INSTRUCTIONS:

Use this checklist for all new ALE-Agreements and Attachments with certified or noncertified entities that utilize the standard ALE-agreement templates. Non-certified eligible entities will use the standard ALE cooperative agreement template published each fiscal year through a national bulletin. Certified entities can use the standard ALE grant agreement published in NB 300-19-14 and attached to the certified entities' certification agreement. *Note: For substitutions into existing ALE-Agreements, do not use this checklist; instead, use the separate Substitute Parcel Checklist. Unfunded parcels, including substitute parcels, will be reviewed separately and only upon funding. All substitutions must undergo a national-level IC review.*

1. NRCS employees must complete the first- and second-level review requirements for one ALE-Agreement Checklist per new ALE-agreement, and one Parcel Checklist for each associated funded parcel. The same NRCS employee cannot complete both the first- and second-level review.
 - a. Complete Checklists: Mark each box after review.

- b. National Easement Staging Tool (NEST): first- and second-level reviewers enter applicable data and certify and electronically sign in NEST
 - c. Checklist: first and second level reviewers certify and electronically sign Certifications page of the Checklist
2. Upload each required document on the ALE-Agreement Documents Checklist and Parcel Documents Checklist to the NEST Documents Page, regardless of obligation amount. Complete first- and second-level review NEST Application page data elements, including electronic signature confirmation of completion.
 3. Regardless of obligation amount, submit agreement package for Grants and Agreements Division (GAD) review per the GAD Customer Guide. On the same day, submit a NEST maintenance request (MR) and select "GASB Package Submitted" as the MR reason. (See National Instruction (NI) 300-302).
 4. Once GAD has fully processed the submitted package, it will be transmitted to the National IC Team, regardless of amount, for further action. (See National Instruction (NI) 300-302).
 5. After receiving notification from the National IC Team of both the GAD approval and, if applicable, national-level IC approval, the State conservationist will obtain signatures from the eligible entity.
 6. After receiving the signatures from the eligible entity, the State conservationist must certify by signing the "Certifications" page of this checklist. A NRCS employee may not sign as the STC if he or she has also signed as first- or second-level reviewer.
 7. After certifying and signing the IC checklist and completing the process as outlined in NI 300-302, the State conservationist may then sign the ALE-agreement on behalf of NRCS.
 8. Once all steps are complete, state must submit obligation package to the appropriate FPAC Business Center group.
 9. The final checklist and post-obligation documents (step 8) must be uploaded to NEST and all applicable data elements must be completed.

STATE/ESS FIRST- AND SECOND-LEVEL REVIEWERS (must be NRCS employees)				
STEP 1	1st LEVEL REVIEWER	2nd LEVEL REVIEWER	Complete and/or confirm completion of all items below and check the corresponding box prior to signing the checklist	
	<input type="checkbox"/>	<input type="checkbox"/>		All items on the <u>ALE-Agreement Documents Checklist</u> and <u>ALE Parcel Documents Checklists</u> are in the official file and are complete, accurate and signed as necessary.
	<input type="checkbox"/>	<input type="checkbox"/>		All data in NEST matches the data/information shown on the documents listed on the <u>ALE-Agreement Documents Checklist</u> and <u>ALE Parcel Documents Checklist</u> .
	<input type="checkbox"/>	<input type="checkbox"/>		All Items on the GAD checklist are uploaded as described in the GAD Customer Guide.

<input type="checkbox"/>	<input type="checkbox"/>	<p>Upload all documents on <u>ALE-Agreement Documents Checklist</u> and <u>ALE Parcel Documents Checklist(s)</u> to NEST and check the corresponding box on the <u>ALE-Agreement Documents Checklist</u> and <u>ALE Parcel Documents Checklist(s)</u>. Load documents separately as indicated by drop-down option in the “Documents” section of NEST using the correct Document Type from the drop-down list and using a naming convention that makes it obvious what the document is and with what parcel the document is associated.</p> <p>NOTE: Including the number of the document (as shown on the Documents Checklist) and the parcel number in the comment box on the “Documents” section of NEST is highly recommended. This will increase national review efficiency and reduce unnecessary follow up.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>ALE Entity Eligibility: Eligible entities meet all the Eligible Entity requirements listed in 440-CPM-528-D-528.32.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Holders and Co-holders: All ALE Entity holders and co-holders, as identified on the NRCS-CPA-41 and NRCS-CPA-41A are appropriately entered in NEST.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>DUNS/SAMS: Confirm all eligible entities on the NRCS-CPA-41 and the ALE-agreement or to be listed as “Grantees” (holders and co-holders) on the conservation easement have a DUNS number and their SAM registration is “Active” and ensure DUNS number is correctly entered in NEST.</p> <p><i>Note: DUNS number and SAM registration is not required for holders of third-party rights.</i></p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Land Ownership:</p> <ol style="list-style-type: none"> 1. There is documented proof of ownership <u>for all parcels listed on Attachment A.</u> 2. All landowners listed on the proof of ownership documents are accurately listed in NEST. 3. The landowner listed on the ALE agreement attachment matches a current landowner in NEST for each parcel.
<input type="checkbox"/>	<input type="checkbox"/>	<p>Landowner Eligibility – <u>All landowners* of all parcels shown on attachment A to the ALE agreement</u> must meet the following criteria:</p> <ol style="list-style-type: none"> 1. In an AGI compliant status for fiscal year of enrollment (e.g. “Compliant – Producer,” “Compliant – Less than 3 years,” “Mismatch Verified,” “Exempt,” etc.). 2. AD-1026 is “Certified” for fiscal year of enrollment. 3. Conservation Compliance-Farm/Tract is “In Compliance” for fiscal year of enrollment. <p><i>*If landowner is an entity, all members documented on the CCC-901, CCC-902 or FSA business file must have subsidiary print documenting their eligibility as required by the “ACEP Landowner Eligibility Matrix.”</i></p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Land Eligibility: <u>Must be confirmed for each parcel selected for funding on Attachment A to the ALE Agreement.</u></p> <ol style="list-style-type: none"> 1. The easement area is eligible based on 440-CPM-528-D-528.33 and 528.34. 2. Uploaded documentation specifies the land eligibility category for all acres being enrolled <u>on each funded parcel listed on Attachment A</u> and matches the CPA-41 and NEST land eligibility. 3. Documentation used to make technical determination of land eligibility (soil maps, etc.) is uploaded and labeled to indicate the land eligibility category it supports 4. Any applicable land eligibility waivers are approved and uploaded.

		<p>5. Ranking score warrants funding of each parcel.</p> <p>6. The entity application contains only parcels for ACEP-ALE General or ACEP-ALE GSS, but not both on the same agreement.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Access: There is sufficient legal and physical access documented to the entire easement area uploaded in NEST <u>for each parcel selected for funding on Attachment A to the ALE Agreement</u>. If access is not via a public roadway, documentation of the legal access (e.g., easement, etc.) is also uploaded in NEST.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Easement Valuation:</p> <ol style="list-style-type: none"> 1. The “Estimated Conservation Easement Value” and “Estimated Federal Contribution” on the ALE-Agreement Attachment match the NEST “Application Estimated Cost” page <u>for each parcel selected for funding on Attachment A to the ALE Agreement</u>. 2. The total Federal share on the Attachment matches the amount shown on the SF-424, SF-424A and total <u>ALE-Agreement IC Checklist</u> amount.
<input type="checkbox"/>	<input type="checkbox"/>	<p>Funds Reservation: Verify sufficient funds are reserved in FMMI and related Funds Reservation information is complete and accurate in NEST.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Signature Authority: Verify signature authority for NRCS (including delegated authority and any applicable acting designation) and landowners (if applicable) are correctly documented.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Waivers: All applicable waivers are approved and documented in the file (e.g., eligible entity cash contribution waiver, policy, etc.).</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Complete and electronically sign the applicable section on “<u>Certifications</u>” page.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Enter review date and electronically sign “Application” section of NEST.</p>

SUBMISSION FOR GAD, OR SUCCESSOR FPAC BUSINESS CENTER GROUP, REVIEW		
STEP 2	<input type="checkbox"/>	<p>Enter Maintenance Request (MR) in NEST and select “GASB Package Submitted” from the “Reason” drop-down list.</p>
STEP 3		<p>Is national-level review required – does total agreement amount for current FY attachment meet or exceed the \$250,000 or state specific threshold as determined by EPD, or was the transaction selected for national-level IC review by NHQ? If yes, continue to STEP 4 – If no, skip to STEP 5. Agreement Amount:</p>

NATIONAL-LEVEL REVIEW		
	Action	Description
STEP 4	Cursory Review	<p>Change the status of the “GASB Package Submitted” MR in NEST to “Completed”</p> <p>Enter new MR in NEST and select “Pre-Obligation Approval Request” from the “Reason” drop-down list</p> <p>Confirm:</p> <ol style="list-style-type: none"> 1. Items on the <u>ALE-Agreement and Parcel Documents Checklists</u> are present in NEST and signed as necessary 2. Uploaded checklist includes all required signatures. 3. First- and second-level review-related data are entered on the “Entity Application” page of NEST. <p><i>Note: If the initial review reveals that the package is not complete, the MR status will be set to “FOLLOW-UP NEEDED.” The checklist will be uploaded to the “Documents”</i></p>

		<i>section of NEST with a list of identified issues. The State/ESS must address all issues and add a new comment to the MR to change the status back to “REQUESTED.” If there are significant issues with the package, the MR status will be set to “REJECTED/INCOMPLETE” and the State/ESS must enter a new MR, upload a new checklist, and address all identified issues to initiate a new review.</i>
	Assignment	ASSIGNED: If package is complete, MR status is changed to ASSIGNED . The signed checklist is uploaded to “Documents” section of NEST and the review is assigned to national-level in-depth reviewer.
	In-Depth National Level Review (up to 30 days)	<p>National-level IC reviewer will review all documents on the Documents Checklist and change the MR status in NEST as follows:</p> <p>COMPLETED: If package is confirmed complete, MR status is changed to COMPLETED. The signed checklist is uploaded to the “Documents” section of NEST. State/ESS will continue to STEP 5.</p> <p>FOLLOW-UP NEEDED: If minor issues are identified that can be readily corrected, the MR status is changed to “FOLLOW-UP NEEDED.” The checklist will be populated with identified issues and uploaded to “Documents” section of NEST. State/ESS must correct the issues identified on the checklist, then add a new comment to the same MR to change the status back to “REQUESTED.”</p> <p>REJECTED/INCOMPLETE: If issues are identified in the submitted package that are contrary to policy or not rectifiable, the MR status is changed to “REJECTED/INCOMPLETE” and national program managers will be notified. The checklist will be populated with identified issues and uploaded to “Documents” section of NEST.</p> <p><i>Note: To subsequently begin a new review after REJECTED/INCOMPLETE review, State/ESS must enter a new MR with the Reason of “Pre-Obligation Approval Request,” upload a new checklist, and upload any corrected and missing documents to the “Documents” section of NEST.</i></p>

STEP 5	<p>ONCE BOTH GAD AND IC REVIEWS ARE COMPLETE (OR DETERMINED NOT TO BE NEEDED), STATE WILL BE NOTIFIED BY NATIONAL IC TEAM.</p> <p>STATE CONSERVATIONIST SENDS ALE-AGREEMENT TO ELIGIBLE ENTITY FOR SIGNATURE.</p>
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STEP 6	<p>OBTAIN STATE CONSERVATIONIST ELECTRONIC SIGNATURE ON CERTIFICATION PAGE AND PROCEED WITH EXECUTING AGREEMENT</p> <p><i>(Signature Authority: State must ensure STC or properly delegated acting STC signs checklist and agreement following current program policy. Delegation must be uploaded to the NEST documents page)</i></p>
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STEP 7	<p>SUBMIT OBLIGATION REQUEST FOLLOWING APPLICABLE FPAC BUSINESS CENTER CUSTOMER GUIDE</p>
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POST EXECUTION OF AGREEMENT BY STATE/ESS

STEP 8

After the ALE Agreement is properly executed and funds are obligated, upload the following documents to the “Documents” section of NEST for all ALE agreements and funded parcels regardless of agreement amount:

- Fully executed ALE-agreement with all amendments, attachments, and exhibits.
- Delegation of Authority or template DOA letter.
- Subsidiary prints dated within 30 days prior to obligation.
- Updated SAM registration information for all holding and co-holding entities, as applicable.
- FMMI Funds obligation screen print.
- Fully executed IC checklist.

Results of the IC review are documented below, in supplemental documents cited herein, or both. During national-level IC review, IC may provide “Findings,” “Notes,” or both. “Findings” require State action prior to national-level IC approval. “Notes” do not require State action prior to national-level IC approval, and commonly include reminders of non-IC based requirements, recommendations, or best practices for State consideration.

NOTES/FINDINGS:

ALE-AGREEMENT DOCUMENTS CHECKLIST

This ALE-Agreement Documents Checklist is not a comprehensive listing of what should be documented in the physical file, but, rather, lists what documents are normally required for Internal Controls reviews. National-level IC reviewers may request additional documentation to clarify any matters that may arise during the review of the documents. State/ESS reviewers must ensure the most current forms version is utilized and all forms are completed, signed, and dated correctly. States/ESS must also verify that all data is correctly entered in NEST.

1 st LEVEL REVIEW	2 nd LEVEL REVIEW	DOCUMENTS	DESCRIPTION
<input type="checkbox"/>	<input type="checkbox"/>	1. Application <ul style="list-style-type: none"> • NRCS-CPA-41 • NRCS-CPA-41A • SF-424 • SF-424A • SF-424B 	<ul style="list-style-type: none"> • Ensure the NRCS-CPA-41 is completed, signed and dated. <u>Use application revisions dated October 2016 or newer.</u> • A completed SF 424 (A & B) must be uploaded for each coholder and the total dollar amounts from these forms must match the amount from the Notice of Award.
<input type="checkbox"/>	<input type="checkbox"/>	2. Evidence of DUNS and “Active” SAM Registration	Documentation to show that all eligible entities on the NRCS-CPA-41 and the ALE-Agreement or to be listed as “Grantees” (holders and co-holders) on the conservation easement have a DUNS number and their SAM registration is “Active.”
<input type="checkbox"/>	<input type="checkbox"/>	3. FMMI Funds Reservation Report	FMMI screen print of the funds reservation showing the funds are reserved for the eligible entity for the current fiscal year.

CERTIFICATIONS

First-Level Review (Required for all ALE-agreement or amendment obligation packages. Must be completed by NRCS employee.)

Name:		Title:	
Phone Number:		Review Date:	Entered in NEST: Yes-No
By signing below, I certify I have completed the required first-level review and that the subject ACEP-ALE Agreement uses the standard ALE-Agreement template language.			
Signature:			

Second-Level Review (Required for all ALE-agreement or amendment obligation packages. Must be completed by NRCS employee.)

Name:		Title:	
Phone Number:		Review Date:	Entered in NEST: Yes - No
<i>By signing below, I certify I have completed the required second-level review and that the subject ACEP-ALE Agreement uses the standard ALE-Agreement template language.</i>			
Signature:			

National-Level Cursory Review (Required only when the individual attachment amount for obligation meets or exceeds the threshold or is selected at random)

Name:		Title:	
Phone Number:		Date Review Started:	
INCOMPLETE	FOLLOWUP NEEDED	COMPLETED	
NHQ IC Review Signature:			

National Level In-Depth Review (Required only when the individual attachment amount for obligation meets or exceeds the threshold or is selected at random)

Name:		Title:	
Phone Number:		Date Review Started:	
INCOMPLETE	FOLLOWUP NEEDED	COMPLETED	
NHQ IC Review Signature:			

State Conservationist Certification (Required for all ALE-agreement or amendment obligation packages) *Note: Do not sign until after the eligible entity has signed the ALE-agreement or amendment, prior to completion of first- and second-level reviews, or prior to national-level review signatures, if applicable.*

<i>By signing below, I certify reviews to all appropriate levels have been completed, the subject ACEP-ALE Agreement uses the standard ALE-Agreement template language, and the appropriately authorized eligible entity representative has signed the ALE-Agreement or Amendment.</i>			
STC Signature:		Date	