



Texas Department of Family and Protective Services

COMMISSIONER
Jaime Masters, LMFT

September 20, 2021

Re: Internal Control Certification (ICC)

Dear DFPS Contractor:

The Texas Department of Family and Protective Services (DFPS) uses a risk-based contract monitoring system. The Internal Control Structure Questionnaire (ICSQ) is part of the risk evaluation process and provides detailed information regarding internal controls and other general processes important to contracting.. Identified contractors are required to submit an ICSQ and certify controls thereafter with an ICC.

Please submit by COB September 23, 2021.

If you have any questions regarding the proper completion of the enclosed Certification, please feel free to contact me at (956) 316-8270.

Sincerely,

Elisa Sosa, CTCM
Certified Texas Contract Manager

Enclosure: Internal Control Certification
Internal Control Structure Questionnaire

Contractor: _____

DFPS Contract
Number(s): _____

Fiscal Year Certified _____

1. Please initial and date next to the appropriate box after reviewing the applicable section of the ICSQ being certified:

_____ **FINANCIAL POSITION** - Review for changes to accounting procedures and financial stability. Provide updated financial statements and most recent audit.

Section is not applicable

_____ **GENERAL/ACCOUNTING CONTROLS** - Review the allocation plan included as an attachment to the ICSQ, if applicable; Chart of Accounts, information on contracts/programs administered; any changes to accounting system, etc.

Section is not applicable

_____ **CONTRACT DOCUMENTATION** - Review for changes to contract documentation requirements.

Section is not applicable

_____ **PERSONNEL** - Review for changes to personnel and payroll practices.

Section is not applicable

_____ **TRAVEL** - Review for changes to travel policy.

Section is not applicable

_____ **EQUIPMENT** - Review for changes to capitalization threshold and inventory.

Section is not applicable

_____ **SUBCONTRACTORS** - Review for changes in procurement and/or monitoring procedures.

Section is not applicable

_____ **STAFF/VOLUNTEERS** - Review for changes in procurement and/or monitoring procedures.

Section is not applicable

_____ **RELATED PARTY TRANSACTIONS** - Review for changes of related parties in organization and updated lease information.

Section is not applicable

_____ **TITLE IV-E CHILD WELFARE SERVICES CONTRACT INFORMATION** - Review for changes of contract information.

Section is not applicable

2. I have reviewed the Internal Control Structure Questionnaire and supporting documentation originally certified by our organization on _____, and re-certify **one** of the following:

The ICSQ and supporting documentation remains true and accurate, with no exceptions.

The ICSQ and supporting documentation remains true and accurate, with the exception of changes indicated on the attached documents. (Please indicate the applicable contract number, corresponding ICSQ number and how changed.)

Signature of Authorized Representative

Title

Printed/Typed Name

Date

FOR DFPS ONLY:

I have reviewed the Internal Control Structure Questionnaire and supporting documentation submitted or certified by the organization on _____, and have determined that this ICSQ is being shared for the following contracts: _____.

The ICSQ and supporting documentation remains true and accurate and can be shared through the following da

**Budget for Title IV-E
County Child Welfare Services Contract**

CWIVE Summary

Please select your County and Budget Effective Date from drop down boxes below.

County: **WEBB COUNTY**
 Contract Number: **HHS000285000043**
 Budget Effective Date: **10/1/2021-9/30/2022**

Cost Category	Estimated Total Expenses Allocable to Title IV-E	Total Anticipated Federal Reimbursement	Total Anticipated County Match
A. Administration			
A.1. Direct Personnel Salaries	\$0.00	\$0.00	\$0.00
A.2. Direct Personnel Fringe Benefits	\$0.00	\$0.00	\$0.00
A.3. Direct Personnel Travel	\$0.00	\$0.00	\$0.00
A.4. Direct Materials and Supplies	\$1,000.00	\$135.32	\$864.68
A.5. Direct Equipment	\$0.00	\$0.00	\$0.00
A.6. Direct Other Costs	\$0.00	\$0.00	\$0.00
Total Administration:	\$1,000.00	\$135.32	\$864.68
B. Training			
B.1. Title IV-E Training (75%)	\$0.00	\$0.00	\$0.00
B.2. Title IV-E Fostering Connections Training (75%)	\$0.00	\$0.00	\$0.00
B.3. Non-Title IV-E Training (50%)	\$0.00	\$0.00	\$0.00
Total Training:	\$0.00	\$0.00	\$0.00
C. Supplemental Foster Care Maintenance (SFCM)			
Total SFCM:	\$26,900.00	\$7,280.22	\$19,619.78
D. Indirect Costs (if applicable)			
Total Indirect Costs:	\$0.00	\$0.00	\$0.00
Grand Total:	\$27,900.00	\$7,415.54	\$20,484.46

*Estimated Federal Reimbursement for expenses based on Eligible Population Rate (EPR) during 2nd quarter of the preceding fiscal year. Actual reimbursement will be based on EPR in effect for the county during the month in which expenses were	27.06%
*Estimated Federal Reimbursement for Supplemental Foster Care Maintenance expenses based on Federal Medicaid Assistance Percentage (FMAP) rate in effect during preceding fiscal year. Actual reimbursement will be based on FMAP rate in effect at the time reimbursement is made to contractor.	67.00%
Indirect Cost Rate, if applicable (attach a copy of the approved Certificate of Indirect Costs):	0.00%

Contractor Certification

Signature	Date
Tano E. Tijerina, Webb County Judge	
Printed Name & Title	

**Budget for Title IV-E
County Legal Services Contract**

CLIVE Summary

Please select your County and Budget Effective Date from drop down boxes below.

County: WEBB COUNTY
Contract Number: HHS000285100042
Budget Effective Date: 10/1/2021-9/30/2022

Cost Category	Estimated Total Expenses Allocable to Title IV-E	Total Anticipated Federal Reimbursemen	Total Anticipated County Match
A. Administration			
A.1. Direct Personnel Salaries	\$464,430.00	\$62,846.67	\$401,583.33
A.2. Direct Personnel Fringe Benefits	\$176,031.25	\$23,820.55	\$152,210.70
A.3. Direct Personnel Travel	\$0.00	\$0.00	\$0.00
A.4. Direct Materials and Supplies	\$0.00	\$0.00	\$0.00
A.5. Direct Equipment	\$0.00	\$0.00	\$0.00
A.6. Direct Other Costs	\$0.00	\$0.00	\$0.00
Total Administration	\$640,461.25	\$86,667.22	\$553,794.03
B. Training			
B.1. Title IV-E Training (75%)	\$0.00	\$0.00	\$0.00
B.2. Title IV-E Fostering Connections Training (75%)	\$0.00	\$0.00	\$0.00
B.3. Non-Title IV-E Training (50%)	\$0.00	\$0.00	\$0.00
Total Training	\$0.00	\$0.00	\$0.00
C. Indirect Costs (if applicable)			
Total Indirect Costs	\$0.00	\$0.00	\$0.00
Grand Total	\$640,461.25	\$86,667.22	\$553,794.03

*Estimated Federal Reimbursement for expenses based on Eligible Population Rate (EPR) during 2nd quarter of the preceding fiscal year. Actual reimbursement will be based on EPR in effect for the county during the month in which expenses were incurred.	27.06%
Indirect Cost Rate, if applicable (attach a copy of the approved Certificate of Indirect Costs):	0.00%

Contractor Certification

Signature	Date
Tano E. Tijerina, Webb County Judge Printed Name & Title	

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

Contractor Name: <u>Webb County</u> <u>Child Welfare & Legal Services</u>	Procurement Number: <u>HHS000285</u> <u>HHS000285000042</u> <u>Child Welfare</u>
Fiscal Year: <u>FY2022</u>	Contract Number: <u>HHS00028500042</u> <u>Legal</u>

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As needed, please refer to instructions at the end of this questionnaire.

SECTION I: FINANCIAL POSITION (This section should be answered about your organization as a whole.)	
1.	Please indicate the accounting system in place (e.g., accrual, cash, or modified accrual) <u>Modified accrual basis of accounting</u>
2.	Does your organization complete yearly financial statements (e.g., Balance Sheet, Income Statement, Cash Flow)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes:</i> a. <i>Please list the name(s) of the person(s) responsible for preparing the annual financial statement(s):</i> <u>Rafael Pérez, CPA, CGFM, Webb County Auditor</u> b. <i>Please attach a copy of your most current statements as ATTACHMENT# I-2.</i> If no, please provide any manual or automated information maintained regarding your current financial position (e.g., assets versus liabilities) as ATTACHMENT #I-2 . c. <i>Does your organization file annual tax returns (e.g. Schedule C, Form 990, Form 1120, Subchapter S)?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If, yes, please include the tax return for the most recent year as ATTACHMENT # 1-2C.</i> If no, please explain why annual returns are not filed. <u>_____</u>
3.	Are your accounting and financial system operations audited at regular intervals by an independent auditor (Certified Public Accountant)? Note that this is not referring to compliance monitoring performed by State Contract Managers. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes:</i> a. <i>Please attach an original, bound audit report and management letter (if applicable) as provided by the independent auditor as ATTACHMENT #I-3.</i> b. <i>Please indicate the frequency with which your accounting records are audited by an independent auditor.</i> <u>Annually</u> c. <i>Please describe how independent audit results are shared with the governing body of your organization.</i> <u>Results are presented to Commissioner's Court at public court meetings.</u>

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

4.	<p>Is your organization subject to the Single Audit requirement in accordance with §200.501 (b) of the Uniform Grant Guidance (UGG)?</p> <p>Note: For more information please see the ICSQ Instructions at the end of this Questionnaire.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5.	<p>Does your organization certify that there are no contingencies, outstanding liabilities or litigation that could affect your organization's financial position during the life cycle of the contract (e.g., outstanding audit exceptions or purchase of real property)?</p> <p>If no, please explain.</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6.	<p>Does your organization stay current with payment of its liabilities, loans, taxes, etc.?</p> <p>If no, please provide a detailed description of any defaults on loans or violations of restricting covenants in loan agreements in the past year.</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7.	<p>Is your organization able to obtain credit when needed?</p> <p>If no, please explain any difficulty your organization has had in obtaining credit.</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8.	<p>Has your organization been audited by the Internal Revenue Service (IRS) in the past two years?</p> <p><i>If yes:</i></p> <p style="margin-left: 20px;">a. Please submit a copy of the IRS audit report, all related correspondence received from the IRS, and all related correspondence submitted to the IRS from your organization as ATTACHMENT #I-8A.</p> <p style="margin-left: 20px;">b. Have all discrepancies cited in the audit been resolved?</p> <p style="margin-left: 20px;">c. If the IRS has placed any type of lien on the organization's resources, have the liens been released?</p> <p style="margin-left: 20px;">d. If all discrepancies have not been resolved or all liens have not been released, please submit a description of the discrepancies or liens and the impact of such on your financial position and include a copy of any repayment schedule that may be required by the IRS as ATTACHMENT #I-8D.</p>	<p style="text-align: right;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p> <p style="text-align: right; margin-top: 20px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A </p> <p style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A </p>

SECTION II: INTERNAL CONTROLS

II. A. GENERAL/ACCOUNTING CONTROLS

(This section should be answered about your organization as a whole. When a question mentions "contracts," it is referring to any contract or grant you administer with funding received through DFPS or any other state or federal agency.)

1.	<p>Does your organization allocate costs between contracts and/or programs?</p> <p><i>If yes, please attach a detailed cost allocation plan as ATTACHMENT #II-1.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2.	<p><i>Please attach a list that identifies all your contracts with state agencies, including DFPS. For each contract include: state agency name, type of service provided, contract number, dollar amount, and payment method (e.g. cost reimbursement, fee</i></p>	

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

	<i>for service) as ATTACHMENT # II-2.</i>																															
3.	<p>Does your financial management system contain provisions that would assure the organization is in compliance with §200.302 (financial management) of the Uniform Grant Guidance (UGG), or the Uniform Grant Management Standards (UGMS), as applicable?</p> <p>Note: For more information please see the ICSQ Instructions at the end of this Questionnaire.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
4.	<p>Does your organization maintain a separate ledger account for:</p> <p>a. Deposits for each source of funds?</p> <p>b. Disbursement of each source of funds?</p> <p><i>Please provide a copy of your chart of accounts, and a description of how your accounting system identifies contract revenues and expenditures separately as ATTACHMENT # II-4.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
5.	<p>Are costs and expenditures under budgetary control:</p> <p>a. For total contract budget?</p> <p>b. By budget category?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
6.	Do all purchases require approval from an authorized individual in the requesting department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
7.	<p>Indicate the name and title of individual(s) authorized to:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 16.6%;">SIGN CHECKS OR AUTHORIZE PAYMENTS</th> <th style="width: 16.6%;">APPROVE PURCHASES <small>(INCLUDING ON-LINE AND CREDIT CARD)</small></th> <th style="width: 16.6%;">PREPARE PAYMENTS <small>(CHECKS AND ELECTRONIC FUND TRANSFERS)</small></th> <th style="width: 16.6%;">RECONCILE ACCOUNTS <small>INTERNAL ACCOUNTS TO BANK RECORDS</small></th> <th style="width: 16.6%;">CONTROL INVENTORY</th> <th style="width: 16.6%;">RECEIVE CASH</th> </tr> </thead> <tbody> <tr> <td>Name: Raul Reyes</td> <td>Name: Jose A. Lopez</td> <td>Name: Raul Reyes</td> <td>Name: Raul Reyes</td> <td>Name: Jose A. Lopez</td> <td>Name: Raul Reyes</td> </tr> <tr> <td>Title: Treasurer</td> <td>Title: Purchasing Agent</td> <td>Title: Treasurer</td> <td>Title: Treasurer</td> <td>Title: Purchasing Agent</td> <td>Title: Treasurer</td> </tr> <tr> <td>Name: Rafael Pérez</td> <td>Name:</td> <td>Name:</td> <td>Name:</td> <td>Name:</td> <td>Name:</td> </tr> <tr> <td>Title: County Auditor</td> <td>Title:</td> <td>Title:</td> <td>Title:</td> <td>Title:</td> <td>Title:</td> </tr> </tbody> </table>		SIGN CHECKS OR AUTHORIZE PAYMENTS	APPROVE PURCHASES <small>(INCLUDING ON-LINE AND CREDIT CARD)</small>	PREPARE PAYMENTS <small>(CHECKS AND ELECTRONIC FUND TRANSFERS)</small>	RECONCILE ACCOUNTS <small>INTERNAL ACCOUNTS TO BANK RECORDS</small>	CONTROL INVENTORY	RECEIVE CASH	Name: Raul Reyes	Name: Jose A. Lopez	Name: Raul Reyes	Name: Raul Reyes	Name: Jose A. Lopez	Name: Raul Reyes	Title: Treasurer	Title: Purchasing Agent	Title: Treasurer	Title: Treasurer	Title: Purchasing Agent	Title: Treasurer	Name: Rafael Pérez	Name:	Name:	Name:	Name:	Name:	Title: County Auditor	Title:	Title:	Title:	Title:	Title:
SIGN CHECKS OR AUTHORIZE PAYMENTS	APPROVE PURCHASES <small>(INCLUDING ON-LINE AND CREDIT CARD)</small>	PREPARE PAYMENTS <small>(CHECKS AND ELECTRONIC FUND TRANSFERS)</small>	RECONCILE ACCOUNTS <small>INTERNAL ACCOUNTS TO BANK RECORDS</small>	CONTROL INVENTORY	RECEIVE CASH																											
Name: Raul Reyes	Name: Jose A. Lopez	Name: Raul Reyes	Name: Raul Reyes	Name: Jose A. Lopez	Name: Raul Reyes																											
Title: Treasurer	Title: Purchasing Agent	Title: Treasurer	Title: Treasurer	Title: Purchasing Agent	Title: Treasurer																											
Name: Rafael Pérez	Name:	Name:	Name:	Name:	Name:																											
Title: County Auditor	Title:	Title:	Title:	Title:	Title:																											
8.	<p>Are all expenditures reconciled with your general ledger?</p> <p>If no, please explain</p> <p>_____</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
9.	<p>How often are bank accounts reconciled to internal check registers?</p> <p><input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other (please specify) _____</p>																															
10.	<p>Is your accounting system automated?</p> <p>If no, please skip to question #18.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
11.	<p>Please describe how your accounting system is secured and/or protected (e.g. location, the use of passwords, access limits, checks and balances).</p> <p><small>IT Department control who has access to input information or inquiry only. Each user has own user name & Password.</small></p> <p>_____</p>																															

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

12.	<p>Please specify the name(s) and title(s) for the individuals with access to the accounting system to perform the following functions:</p> <p>Review Only: <u>Various Departments</u></p> <p>Record Transactions: <u>Various Departments</u></p> <p>Update/Change: <u>Auditor's Accounting Staff</u></p> <p>Delete: <u>Auditor's Accounting Staff</u></p>	
13.	<p>Please explain the process (e.g., initiation, review, approval) for making updates, changes, deletions, and year-end adjustments in the accounting system.</p> <p><u>Auditor's staff is responsible for reviewing accounts that need modifications. Several reports are run depending on the situation.</u></p>	
14.	<p>Are there controls to provide reasonable assurance that transactions are not lost, duplicated, or added before and/or after data entry and editing?</p>	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No
15.	<p>Are there controls to provide reasonable assurance that transactions with errors are rejected from further processing (e.g., prevented from updating the files/database)?</p>	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No
16.	<p>Is the data entered into the accounting system verified?</p> <p><i>If yes, please specify whom (name and title) is/are responsible for verifying the data, and how the verification is done.</i></p> <p><small>Purchasing Department review and approved purchases. Auditor reviews expenditures and budget. Treasurer review payments & disbursements.</small></p> <p><u></u></p>	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No
17.	<p>What, if any, additional internal controls and approvals are in place within the organization to ensure payments made are valid and authorized?</p> <p><u>Auditor's Office reviews contracts for approval.</u></p>	
18.	<p>Are all checks pre-numbered and accounted for?</p> <p>If no, please explain.</p> <p><u></u></p>	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No
19.	<p>a. Are all disbursements (excluding petty cash) made by check?</p> <p>If no, what other means does your organization use to make disbursements?</p> <p><u>Direct Deposit and ACH Payments</u></p> <p>b. Is a check register (disbursement journal) used to record disbursements and maintain balances?</p> <p>If no, how are disbursements and balances tracked?</p> <p><u></u></p>	<p><input type="checkbox"/> Yes <input checked="checked" type="checkbox"/> No</p> <p><input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No</p>

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

20.	Are all disbursements approved prior to payment? If no, please explain. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21.	Is there any additional review or special approval required for payment transactions (check or electronic disbursement) that exceed a specific dollar amount? <i>If yes, please specify the dollar limit(s), name(s) and title(s) of responsible staff.</i> Amounts over \$5,000 require Commissioner's Court approval. Purchasing Agent presents the agenda item. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
22.	Does your organization have a system for tracking: a. Voided checks? b. Credit card transactions? c. Other electronic transactions?..... If no, please explain. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
23.	Does your organization use a check-signing machine? <i>If yes, please describe how facsimile signature plates are safeguarded from improper use.</i> _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
24.	Are unused checks safeguarded and in the custody of a person who does not manually sign checks, control the use of facsimile signature plates or operate the facsimile signature machine? Please indicate name and title of person who has custody of unused checks. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25.	Are the following practices prohibited: a. the drafting of checks to "CASH"?..... b. the signing of blank checks? c. the removal of blank checks from the checkbook?..... If no, please explain. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26.	Are purchase orders/requisitions controlled in such a way that they can all be accounted for (e.g., by sequential pre-numbering, by entry in a register)? <i>If yes, please attach an explanation of your purchase order/requisition controls as ATTACHMENT #II-26.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
27.	a. Does your organization have written policies and procedures for purchases? <i>If yes, please attach your written policies and procedures as ATTACHMENT # II-27.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

	<p>b. Are your purchasing policies and procedures in compliance with §200.320 of the Uniform Grant Guidance (UGG), or Uniform Grant Management Standards (UGMS), as applicable?</p> <p><i>If no, please explain below: (you may attach additional sheets if needed)</i></p> <hr style="width: 60%; margin-left: 0;"/> <p>Note: For more information please see ICSQ Instructions at the end of this Questionnaire.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
28.	<p>Are supporting documents (e.g., service authorizations, invoices, receipts, approvals, receiving reports, canceled checks) maintained with each disbursement and clearly referenced for easy location and retrieval?</p> <p><i>If yes, please attach an explanation as ATTACHMENT # II-28. The attachment should describe your process for maintaining supporting documentation, such as:</i></p> <ul style="list-style-type: none"> • <i>How supporting records are kept and filed (e.g., filed by check number, month of payment),</i> • <i>How documents are marked when paid to prevent duplication of claims, and</i> • <i>How authorizations for service are registered internally.</i> 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
29.	Do supporting documents accompany checks for the check signer's signature?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
30.	Are invoices marked to identify allocation of payment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
31.	<p>If bank account balances (including Certificates of Deposit) are in excess of FDIC coverage, does your organization have a system to protect the excess amount?</p> <p><i>If no, please explain:</i></p> <hr style="width: 60%; margin-left: 0;"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
32.	<p>Does your organization have procedures to identify costs and expenditures not allowable under federal or state regulations?</p> <p><i>If yes, please attach an explanation of your system for identifying unallowable costs/expenditures as ATTACHMENT # II-32.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
33.	<p>Does your organization maintain a contract file for each contract?</p> <p><i>If yes, does each contract file contain:</i></p> <p>a. <i>The executed contract with all attachments?</i></p> <p>b. <i>A copy of each contract amendment (as applicable)?</i></p> <p>c. <i>Billing documents?</i></p> <p>d. <i>Documentation of contract performance?</i></p> <p>e. <i>Related correspondence?</i></p> <p>f. <i>A copy of each subcontract agreement (as applicable)?</i></p> <p><i>If no to any of the above, please explain.</i></p> <hr style="width: 60%; margin-left: 0;"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
34.	<p>a. Does your organization's internal control process comply with the standards of 'COSO' (Committee of Sponsoring Organizations of the Treadway Commission) or the 'Standards of Internal Control in the Federal Government', issued by the Comptroller General of the United States, as may be applicable under the Uniform</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

	<p>Grant Guidance (UGG) or the Uniform Grant Management Standards (UGMS)? <i>If yes, please attach an explanation of your system for following these internal control standards as Attachment # II-34a.</i></p> <p>b. Does your organization have a process to prevent unauthorized access to confidential information related to your contracts (e.g., sensitive client information or records - commonly referred to as Personally Protected Identifiable Information)? <i>If yes, please attach a copy of your procedures as ATTACHMENT #II-34b.</i></p> <p>Note: For more information on parts a or b please see the ICSQ Instructions at the end of this Questionnaire.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
II. B. PERSONNEL		
35.	<p>Does your organization have written personnel policies? If no, please explain. _____</p> <p>If yes, are the personnel policies distributed to all employees?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
36.	<p>Do the personnel policies include:</p> <p>a. Hiring?</p> <p>b. Performance evaluations?</p> <p>c. Time and leave?</p> <p>d. Conflict of interest?</p> <p>e. Nepotism?</p> <p>f. Related-party</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
37.	<p>Does your organization require individual time or activity sheets to be prepared at least monthly for personnel (part-time, full-time, and/or in-kind volunteers)? If no, please explain. _____</p> <p><i>If yes, please submit a blank time sheet or activity sheet and a copy of the related policy as ATTACHMENT # II-37.</i></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
38.	<p>Does your organization have on file an established rate of pay and withholding information for each employee? If no, please explain. _____</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
39.	<p>Does your organization have a written job description with a set salary level for each position? If no, please explain. _____</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

40.	Is the amount being paid to each employee based on documentation of actual hours worked?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
41.	a. Is your organization current with your payroll taxes? b. Does your organization pay payroll taxes directly? If no, please explain and indicate name of withholding agent. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
42.	Does your organization conduct criminal background checks on your employees and volunteers? <i>If yes, please attach a copy of your employee/volunteer background check policy and procedures as ATTACHMENT # II-42. The attachment should, at a minimum, include the following:</i> <ul style="list-style-type: none"> • When criminal background checks are conducted, • When criminal background checks are updated, and • Identify by title and/or position the employees and volunteers who are subject to criminal background checks. 	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><u>II. C. TRAVEL</u></p> <p>Reimbursements for travel expenses will be paid according to the State of Texas travel rates in effect on the date of travel as approved by the Office of the Comptroller of Public Accounts.</p>		
43.	Are expenditures for travel substantiated by travel vouchers, travel logs or other supporting documentation? If no, please explain. _____ <i>If yes, please submit a copy of your travel policy, a blank travel voucher, and a blank travel log as ATTACHMENT # II C-43.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p><u>II. D. EQUIPMENT</u></p>		
44.	a. Please specify the level of capitalization (dollar amount) used by your organization. \$5,000.00 _____ b. Please provide your organization's definition of equipment: Fixed assets in excess of \$5,000 with a useful life longer than a year. _____	
45.	Does your organization conduct a physical inventory of capital equipment purchased with federal funds? If yes, how often? <u>Annually by Purchasing Agent and Auditor's Office</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46.	Have DFPS funds been used (in whole or in part) to purchase equipment or controlled assets (e.g., computers, furniture, cameras, camcorders, laser discs (DVD) players, TVs)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

<u>II. F. RELATED-PARTY TRANSACTIONS</u>		
A related party could include a family member or relative, stockholder, or a corporation (individual or group) who is related in some way to the initial party.		
54.	If your organization subcontracts with a related party to provide part or all of the program services, please attach a description of your selection process as ATTACHMENT # II-54 .	
55.	List name and position of any employee of your corporation who is also a principal stockholder, owning 5% or more stock or who has a controlling interest. _____	<input type="checkbox"/> N/A
The following questions relate to “doing business” with a related party. “Doing business” refers to business activities such as purchasing or leasing (e.g., a building, a computer, a vehicle), and/or providing a service (e.g., legal, accounting, or banking services), even if the purchase/lease/service is provided for free.		
56.	List any member of your Board of Directors with whom you are “doing business”. <u>a. Board Member:</u> _____ <u>b. Business relationship:</u> _____	<input type="checkbox"/> N/A
57.	List anyone with whom you are “doing business” who is related by blood, adoption or marriage, to a member of your Board of Directors. <u>a. Board Member name/position:</u> _____ <u>b. Name/title of related party:</u> _____ <u>c. Relationship to Board Member:</u> _____ <u>d. Type of business transaction:</u> _____	<input type="checkbox"/> N/A
58.	List anyone with whom you are “doing business” who is a principal stockholder of your organization. <u>a. Principle Stockholder:</u> _____ <u>b. Business relationship:</u> _____	<input type="checkbox"/> N/A
59.	List anyone with whom you are “doing business” who is related by blood, adoption or marriage, to a principal stockholder. <u>a. Stockholder name:</u> _____ <u>b. Name of related party:</u> _____ <u>c. Relationship to Stockholder:</u> _____ <u>d. Business relationship:</u> _____	<input type="checkbox"/> N/A
60.	List any related party (e.g., a member of your Board of Directors, a principal stockholder, or anyone related by blood, adoption or marriage, to a principal stockholder or member of the Board of Directors) from whom the organization leases a building or property.	<input type="checkbox"/> N/A

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

	<p>a. Board Member/Stockholder name/title: _____</p> <p>b. Name of related party: : _____</p> <p><i>Please include a copy of the lease for each item as ATTACHMENT #II-60.</i></p>	
<p>The following questions relate to “conflict of interest.” Key employees (e.g., executive director, president, chief executive officer, administrator) exert a degree of control.</p>		
61.	<p>List any key employee with whom your organization is “doing business”.</p> <p>a. Employee name/position: _____</p> <p>b. Business Relationship: _____</p>	<input checked="" type="checkbox"/> N/A
62.	<p>List anyone with whom your organization is “doing business” who is related by blood, adoption or marriage, to any key employee.</p> <p>a. Key employee name/position: _____</p> <p>b. Name of related party: _____</p> <p>c. Relationship to key employee: _____</p> <p>d. Please specify business relationship: _____</p>	<input checked="" type="checkbox"/> N/A
63.	<p>List any key employee from whom the organization leases a building and/or property.</p> <p>a. Employee name/position: _____</p> <p><i>Please submit a copy of each lease as ATTACHMENT #II-63.</i></p>	<input checked="" type="checkbox"/> N/A
64.	<p>Does your organization maintain an appraisal of market value or market rental rates for each property resulting from a related-party transaction?</p> <p>If no, please explain.</p> <p>_____</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
65.	<p>List any key employee related by blood, adoption or marriage, to a member of your Board of Directors.</p> <p>a. Board Member name/position: _____</p> <p>b. Key Employee name/title of: _____</p> <p>c. Relationship to Board Member: _____</p>	<input checked="" type="checkbox"/> N/A
66.	<p>List any key employee related by blood, adoption or marriage, to anyone related, by blood, adoption or marriage, to a member of your Board of Directors.</p> <p>a. Board Member name/position: _____</p> <p>b. Key Employee name/title of: _____</p> <p>c. Relationship to Board Member: _____</p>	<input checked="" type="checkbox"/> N/A
67.	<p>List any key employee related by blood, adoption or marriage to a principal stockholder or to anyone related by blood, adoption or marriage to a principal stockholder.</p> <p>a. Stockholder or related party: _____</p>	<input checked="" type="checkbox"/> N/A

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

	<u>b. Name/position of Key Employee or related party:</u> _____ <u>c. Relationship to Stockholder:</u> _____	
68.	List any employee related by blood, adoption or marriage to a key employee or to anyone related by blood, adoption or marriage to a key employee. <u>a. Key Employee name/title:</u> _____ <u>b. Related Employee name/title:</u> _____ <u>c. Relationship to Key Employee:</u> _____	<input checked="" type="checkbox"/> N/A

CERTIFICATION

Signed by an individual with documented authority as designated by the business entity.

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE, THAT THE INFORMATION REPORTED HEREIN IS TRUE, CORRECT, AND COMPLETE.

Signature

Date

Printed/Typed Name

Title

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

ICSQ Instructions

Every business entity should have internal controls. Internal controls consist of the policies and procedures that a business entity develops and implements to ensure that assets (such as cash and equipment) are safeguarded, that expenditure transactions (such as purchases) are authorized, and that financial data are accurately recorded. Another way of saying this is that a system of internal controls helps to ensure that assets that belong to the business entity are used only for authorized business purposes.

A system of internal controls is not designed primarily to detect errors but rather to reduce the opportunity for errors or dishonesty to occur. In an effective system of internal controls, no one person should carry out all phases of a business transaction from beginning to end. For example, if one person were permitted to order supplies, receive the supplies, write a check to pay for the supplies, and record the transaction in the accounting records, then there would be no protection against either fraud or errors.

A system of internal controls frequently may be improved by physical safeguards (acting as compensatory controls). Computers help to improve the efficiency and accuracy of record keeping functions. Cash registers, safes, and pre-numbered business forms are very helpful in safeguarding cash and establishing responsibility for it. Any system of internal controls must be supervised with care if it is to function effectively.

The Internal Control Structure Questionnaire (ICSQ) consists of a series of questions related to the processes and procedures for handling cash receipts, cash disbursements, physical inventory, file maintenance, etc. Responses to the questions included in the ICSQ allow for an assessment of the effectiveness of the procedures described as compared to best practices and/or specific state and federal guidelines.

Instructions for Submitting the ICSQ

An up-to-date ICSQ is required to be submitted with each new proposal to contract with the Department of Family and Protective Services (DFPS).

No two-sided copies will be accepted. No pamphlets or books will be accepted (except for required financial reports or audits). Responses must be typed or printed. All attachments must be clearly numbered.

Instructions for Completing the ICSQ

The ICSQ has been divided into several sections, as follows:

SECTION I: FINANCIAL POSITION

This section requests background information about the business entity, including the financial system used to maintain the accounting records; preparation of financial statements; the most recent audit report and management letter; certification of the organization not having any outstanding liabilities, loans or taxes, and the organization's ability to obtain credit when needed. These questions are related to the business entity's likelihood of providing continuous services for the duration of the contract period.

Question 4:

A non-Federal entity that expends \$ 750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit, conducted for that year in accordance with the provisions of §200.501 of the [Uniform Grant Guidance \(UGG\)](#). The state requires a for profit entity to conduct a specific engagement that mirrors the provisions of the above referenced audits. For more information about this requirement please see the Code of Federal Regulations PART 200--UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS - §200.501 Audit Requirements. You may access this information by [clicking this link](#).

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

SECTION II: INTERNAL CONTROLS

This section addresses Internal Controls as described below:

II. A. GENERAL/ACCOUNTING CONTROLS

The general accounting section addresses file maintenance and the contractor's responsibility to meet contract terms and state/federal regulations.

Accounting controls assist with the safeguarding of assets (cash and fixed assets) and the reliability of financial records. The objective sought in the control of cash receipts is to ensure that all cash that is receivable by the business entity is collected and recorded without loss. The system of controlling cash payments should be designed to ensure that no unauthorized payments are made. Control is accomplished by division of responsibility to achieve independent verification of transactions without duplication of effort.

Question 1:

Cost allocation ensures that costs are properly allocated to a specific funding source and that all costs are properly identified.

Cost allocation is required when a cost will benefit more than one contract or funding source. If cost allocation is necessary, contractors must use reasonable methods of allocating costs consistently. Any cost allocation method used should be a reasonable reflection of actual business operations.

Question 3:

Each non-Federal entity receiving Federal award dollars is required to have the financial management systems in operation that are specified in §200.302 of the [Uniform Grant Guidance](#). [Click here](#) to review these applicable financial management systems.

Questions 6-7:

It is a good business practice to require authorized individuals to approve purchases or electronic transactions made on behalf of their department. Designating separate individuals to sign checks or authorize payments, approve purchases, prepare payments, reconcile internal accounts to the general ledger, control assets, and receive cash is also a good business practice. For smaller staffs, it may be necessary to identify compensating controls where adequate separation of duties is not possible.

Questions 8-9:

All costs that are reported or billed to a funding source should be reconciled with the general ledger (the book or file that contains all of the organization's accounts) as well as bank account transaction records.

Questions 10-16:

If the business entity's accounting system is automated, please complete questions 9 - 15 to provide detail as to who has access to the accounting system and how the system is protected.

Questions 17-26:

These are examples of internal controls that act as safeguards against unauthorized expenditures or check disbursement.

Question 27:

§200.320 of the [Uniform Grant Guidance](#) specifies that all non-Federal entities that receive Federal grant dollars must use one of the methods of procurement listed in the UGG. You may [click here](#) to review the acceptable procurement methods that are listed.

Questions 28-29:

It is a best practice to maintain supporting documents with each disbursement. Alternatively, supporting documents should be numbered, clearly referenced, and filed for easy retrieval.

Question 30:

If more than one funding source is to be used to reimburse a cost, then it is extremely important that the invoice documents how the cost is to be allocated.

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

Question 31:

To ensure funds are fully protected, contractors should understand their coverage limits and confirm that their financial institution is [FDIC-insured](#). The standard insurance amount currently is \$250,000 per depositor. The \$250,000 limit is permanent for certain retirement accounts (includes IRAs) and is temporary for all other deposit accounts through December 31, 2013.

Question 32:

Contractors should reference the applicable Texas Administrative Code (TAC) or the [Uniform Grant Guidance \(UGG\)](#) to identify costs and expenditures that are not allowable.

Question 33:

An element of a good file maintenance process is having a systematic approach to filing the numerous contract documents that flow through a business entity. A systematic filing approach decreases the risk of lost documents, and provides a central place for documents that pertain to a specific contract.

Question 34 (a) and (b):

(a) §200.303 of the [Uniform Grant Guidance](#) provides a list of certain Internal Control processes that must be in place for all non-Federal entities receiving Federal grant dollars. The list of Internal Control processes may be viewed by [clicking this link](#).

(b) An important protective measure to safeguard sensitive information is controlling physical access to the information or records related to your contracts. All contract information must be cared for with the appropriate level of physical and electronic security. Procedural safeguards ensure adequate controls against unauthorized access, fraudulent activity, disclosure, loss or damage, whether accidental or deliberate, as well as to ensure the availability, integrity, authenticity, and confidentiality of information. Procedural safeguards may include adequate separation of duties, limiting physical access (e.g., storing information in a safe or fireproof filing cabinet, locks on doors or filing cabinets, passwords) or computer-related controls dealing with access privilege.

II. B. PERSONNEL

Questions 35-36:

Each business entity should have written personnel policies that are made available to all employees. The policies need to be consistently applied and should include all federally mandated policies related to human resource issues.

Questions 37-41:

The Uniform Grant Guidance addresses when documentation may be necessary to support salaries and wages. The UGG further states that when the allocation of direct service delivery staff salaries between programs and contracts must be documented.

Question 42:

DFPS requires contractor employees who will have or currently have direct contact with clients or access to client records, prior to such contact or access, to disclose and release, or cause its subcontractors to disclose and release, any allegation alleging an act of abuse, neglect or exploitation of children, the elderly, or person with disabilities, as well as any criminal history or any current criminal indictment. It is the policy of DFPS to require background checks concerning criminal and DFPS abuse/neglect history on potential contractors, contractors, their employees, subcontractors and volunteers.

II. C. TRAVEL (Travel Costs Paid with DFPS Funds)

Question 43:

Travel expenses for which reimbursement will be requested from DFPS must conform to the current state travel requirements and rates for lodging, meals, and personal vehicle mileage. Supporting documentation for travel expenses must include receipts for the following expenses: parking fees, hotel lodging, taxis, and airfare.

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

II. D. EQUIPMENT

Questions 44-49:

Equipment is defined in 45 Code of Federal Regulations (CFR) Part 74 and the [Uniform Grant Guidance \(UGG\)](#).

It is a federal requirement that a physical inventory be taken at least once every two years for equipment acquired with federal funds.

The disposition of all equipment purchased with federal funds must be made according to appropriate regulations and departmental policies, as per the [Uniform Grant Guidance \(UGG\)](#). Equipment purchased using DFPS contract funds is subject to an equitable claim by the state (DFPS) at contract closure. No disposition should take place without prior notification to DFPS contract management.

II. E. SUBCONTRACTORS

This section must be completed if DFPS funds are or will be provided to subcontractors.

Question 50:

Subcontractor selection procedures should reflect a system in which the best subcontractor is fairly and objectively selected. Procedures should clearly identify the method of contractor selection utilized (e.g., competitive selection or bidding, negotiation with individual).

The subcontractor selection process should also include established criteria to evaluate potential subcontractors, ranking method, and the consideration of past performance factors.

Subcontractor monitoring procedures should be sufficient to ensure that subcontractors consistently provide quality services by measuring performance against well-documented outcome expectations. The monitoring function should focus on the outcomes of services provided with an appropriate emphasis on contract monitoring in proportion to the amount/extent of the contracted services. Procedures should adequately describe who is responsible for monitoring, how often monitoring occurs, the monitoring process to include follow-up procedures when corrective action is required. It is also a good business practice to include an ongoing system for ensuring that funds are spent appropriately.

Questions 51-52:

DFPS is committed to encouraging participation and increased opportunities for any minority and women-owned business that is certified as a Historically Underutilized Business (HUB). DFPS requires contractors who have contracts of \$100,000 or more to do the same.

A good faith effort requires that contractors maintain documentation in purchase and contract files of their efforts to utilize HUBs. Contractors who have contracts of \$100,000 or more may be required to have a HUB Subcontracting Plan that documents either:

- a) That contractor does not plan to subcontract any component of the DFPS contract, or
- b) That contractor does plan to subcontract and includes at minimum the contractor's written policy/procedures for subcontracting and contractor's methods for soliciting and selecting subcontractors. In this case, a [HUB Subcontracting Form](#) must be on file.

Question 53:

DFPS requires contractor employees who will have or currently have direct contact with clients or access to client records, prior to such contact or access, to disclose and release, or cause its subcontractors to disclose and release, any allegation alleging an act of abuse, neglect or exploitation of children, the elderly, or person with disabilities, as well as any criminal history or any current criminal indictment. It is the policy of DFPS to require background checks concerning criminal and DFPS abuse/neglect history on potential contractors, contractors, their employees, subcontractors and volunteers.

Internal Control Structure Questionnaire (ICSQ) for Cost Reimbursement Contracts

II. F. RELATED-PARTY TRANSACTIONS

Questions 54-68:

This section deals with doing business with related parties. A related party is a person or business entity related to the contracted provider entity by blood, marriage, adoption, common ownership, or any association which permits either entity to exert power or influence (control), either directly or indirectly, over the other. Two or more individuals or business entities constitute related parties whenever they are affiliated or associated in a manner that entails some degree of legal control or practical influence of one over the other. This affiliation or association may be based on common ownership, past or present mutual interests in healthcare or other types of enterprises, or family ties. In determining whether a related party relationship exists with the contracted provider, the tests of common ownership and control are applied separately. Control exists where an individual or business entity has power, directly or indirectly, significantly to influence or direct the actions or policies of a business entity or institution. If the elements of common ownership or control are not present in both business entities, the entities are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests where the significance tests are met. The following persons are considered immediate family: (1) husband and wife; (2) natural parent, child and sibling; (3) adopted child and adoptive parent; (4) stepparent, stepchild, stepsister, and stepbrother; (5) father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law; (6) grandparent and grandchild; (7) uncles and aunts by blood or marriage; (8) nephew and nieces by blood or marriage; and (9) first cousins. (40 TAC §732.240)

Related party transactions include the purchase/lease of facilities, services, equipment, or supplies from the contracted provider's central office or related business entities. The allowable cost in a related-party transaction will be examined to determine their reasonableness, meaning that such cost must not exceed the price of comparable services, facilities, equipment or supplies if they were to be purchased from a non-related vendor on the open market.

The Federal Funding Accountability and Transparency Act (FFATA) annual certification enumerated below represent material facts upon which DFPS relies when reporting information to the federal government required under federal law. If the Department later determines that the subrecipient knowingly rendered an erroneous certification, DFPS may pursue all available remedies in accordance with Texas and U.S. law. Signor further agrees that it will provide immediate written notice to DFPS if at any time Signor learns that any of the certifications provided for below were erroneous when submitted or have since become erroneous by reason of changed circumstances. **If the signatory cannot certify all of the statements contained in this section, signatory must provide written notice to DFPS detailing which of the below statements it cannot certify and why.**

Enter your organization's Dun & Bradstreet (D&B) DUNS Number: 052767030

Enter the parent DUNS Number, if applicable:

Did your organization have gross income, from all sources, of less than \$300,000 in your previous tax year?

Yes No N/A (if entity does not generate income)

If your answer is **Yes**, skip Parts **A**, **B**, **C**, and **D** and complete Part **E**.

If your answer is **No** or **N/A**, complete Parts **A** and **B**.

PART A. Certification Regarding % of Annual Gross from Federal Awards

Did your organization receive 80% or more of its annual gross income from federal awards in the previous tax year?

Yes No

PART B. Certification Regarding Amount of Annual Gross from Federal Awards

Did your organization receive \$25 million or more in annual gross income from federal awards in the previous tax year?

Yes No

If your answer is **Yes** to both **A** and **B**, you must complete Part **C**.

If your answer is **No** to either **A** or **B**, skip Parts **C** and **D**, and complete Part **E**.

PART C. Certification Regarding Public Access to Compensation Information

Does the public have access to information about the compensation [17 CFR 229.402(c)(2)] of the senior executives (e.g., officers, managing partners, or any other employees in management positions) in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

Yes No N/A (if entity reports through some other means, state how:)

If your answer is **Yes**, skip Part **D** and complete Part **E**.

If your answer is **No**, you must provide compensation information to DFPS for FFATA reporting in Part **D**.

If **N/A**, you may still be required to supply compensation information pending DFPS or federal awarding agency approval. Skip Part **D** until requested by DFPS to supply compensation information and proceed to complete Part **E**.

PART D. Certification Regarding Executive Compensation

The Names and Total Compensation of the top five (5) executives if:

- More than 80% of annual gross revenues from the Federal government,
- Those revenues are greater than \$25M annually, and
- Compensation information is not already available through reporting to the SEC.

Subrecipient Executive Names	Total Compensation

PART E. General FFATA Certification

As the duly authorized representative (Signatory) of the subrecipient named below, I hereby certify that the responses that I have provided to the questions in this certification form are true, complete and correct to the best of my knowledge.

Tano E. Tijerina		
Printed Name of Authorized Representative	Signature of Authorized Representative	
Webb County Judge		
Title of Authorized Representative	Date	
Webb County	24737722 & 24737723	
Legal Name of Subrecipient	Agency Account ID Number	
Laredo	TX	78040-4471
Principal Place of Performance (POP) <small>(City, County)</small>	State	9-Character Zip Code <small>(Zip +4)</small>
POP Congressional District		

THIS SECTION FOR DFPS USE ONLY

CONTRACT MANAGER INFORMATION	
Name	
Division	SELECT YOUR DIVISION
Region	SELECT YOUR REGION
Phone	
Email	
Date form received	
CONTRACT INFORMATION	
Contract Number	
Fiscal Year	
Federal Funding Agency	
CFDA # (s)	
Award No./FAIN	
Contract Start Date	Contract End Date
FY Contract Amount	
SCOR Subject	
SCOR Purpose	