



Subrecipient Audit and Compliance Questionnaire Long Form

This form must be completed and submitted prior to issuance of any subaward

Subrecipient Information

Name (as it appears in DUNS registration): Williamson County

DUNS No.: 076930049 EIN: 746000978

Contact Person for Administrative Matters:

John Pelczar

Phone No.: 512-943-3204

Email Address: JPelczar@wilco.org

Contact Person for Financial Matters:

Jody Cook

Phone No.: 512-943-1595

Email Address: Jody.cook@wilco.org

Previous Federal Contracting Experience

1. Has your organization previously done work with the United States Federal Government? Yes: ☒ No: ☐

2. If "Yes", please list the last three grants/contracts in a field similar to that of the proposal field and note whether prime award or lower tier award.

Awarding Agency HUD

Award Title Community Development
Block Grant

Award Period 10/1/2018-09/30/2019

Award Amount \$1,766,535.00

Were you the Prime Awardee? Yes: ☒ No: ☐

Awarding Agency

Office of the Governor's

Award Title

Youth Mentoring Program

Award Period 10/1/2018-09/30/2019

Award Amount \$35,712.00

Were you the Prime Awardee? Yes: ☐ No: ☒

Awarding Agency

Office of the Governor's

Award Title Vocational Training Youth
Program

Award Period 10/1/2018-09/30/2019

Award Amount \$36,000.00

Were you the Prime Awardee? Yes: ☐ No: ☒

3. What was the dollar value of US Federal Awards to your organization during the last fiscal year by Agency?

\$2,235,223.00

Audit and Financial Information (results of previous audit)

You indicated on a previous certification that your organization is not subject to an A-133 audit, does it have annual financial statements that have been reviewed or audited by an independent audit firm? If "Yes", please provide a copy of the statements for the most current year. If "No", please explain. Use additional pages as necessary.

Yes ☒

No ☐

See attached 2019 CAFR

Other than financial statements, has any aspect of your organization's activities been audited within the last two years by a government agency or independent public accountant? If "Yes", please describe the nature of the audits and any findings. Use additional pages as needed.

- The department's Pre-Adjudication facility, Post-Adjudication Facility, JJAEP, and training/certification compliance are audited annually by the Texas Juvenile Justice Department (TJJD). The department has always been found to be in compliance with the required state standards.
- The department completed its second PREA audit in March 2020. The department met all standards to be PREA compliant.
- In October 2018, an Administrative Review of the department's child nutrition program. During the review, an error was discovered in the meal counting and claiming process resulting in a finding of an overpayment to the department of \$1141.65, which the department refunded.

Yes ☒

No ☐

Are any of the key compliance or financial systems new? If "Yes", what changes were made and why?

Yes ☐

No ☒

Has your institution, in the past three years, been subject to any federal site, audit, or monitoring visits? If "Yes", please list associated project information and visit outcome. Use additional pages as needed.

Yes ☐

No ☒

Are duties separated so that no one individual has complete authority over an entire financial transaction?

Yes ☒

No ☐

Does your organization have controls to prevent expenditure of funds in excess of approved, budgeted amounts?

Yes ☒

No ☐

Are U.S. Federal Government funds deposited in a separate bank account, or otherwise restricted account?

Yes ☒

No ☐

Are all disbursements properly documented with evidence of receipt of goods or performance of service?

Yes ☒

No ☐

Are all bank accounts reconciled monthly?

Yes ☒

No ☐

Are payroll charges checked against program budgets?

Yes ☒

No ☐

What system does your organization use to control paid time and effort, especially time charged to sponsored agreements?

Kronos Payroll System- if necessary individual time keeping on a spreadsheet

Is your time and effort system in compliance with 2 CFR 200.430 - Compensation-Personal Services	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Are there procedures to ensure procurement at competitive prices?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Is there an effective system of authorization and approval of capital equipment expenditures?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Is there an effective system of authorization and approval of travel expenditures?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Are detailed records of individual capital assets kept and periodically balanced with the general ledger accounts?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Are there effective procedures for authorizing and accounting for the disposal of property and equipment?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Are detailed property records periodically checked by physical inventory?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
How does the organization ensure that all cost transfers are legitimate and appropriate? Expenditures are reviewed by accounting staff to insure unhallowed cost are not submitted to the granting agency for reimbursement.		
Does the organization have an indirect cost allocation plan or a U.S. Government federally negotiated indirect cost rate agreement? Please provide a copy of the rate agreement.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Does the organization have procedures which provide assurance that consistent treatment is applied in the distribution of indirect charges to all grants? N/A	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Compliance Issues

Does your organization engage in any lobbying or partisan political activity which is charged, directly or indirectly, to a federally assisted program?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Does your organization have a formal system for complying with the Davis-Bacon Act which requires payment of prevailing wages on federal contracts?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does your organization have a formal policy of nondiscrimination and a formal system for complying with U.S. Federal civil rights requirements?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does your organization have a cash forecasting process which will minimize the time elapsed between the drawing down of funds and the disbursements of those funds?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does your organization have in place procedures to ensure financial reports will be completed in an accurate and timely manner when required?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

The information, certifications and representations above have been read, signed, and made by an authorized official of the subrecipient named herein. The appropriate programmatic and administrative personnel involved in this application are aware of agency policy in regard to subawards and are prepared to establish the necessary inter-institutional agreements consistent with those policies.

Signature	Date
Name: Jerri L. Jones	
Title: County Auditor	