

Contract #23939923

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THIS INTERLOCAL COOPERATION CONTRACT (Contract) is entered into by and between the Texas Department of Family and Protective Services (DFPS or Department) and Collin (County), pursuant to the authority granted and in compliance with the provisions of the Interlocal Cooperation Act, Chapter 791, Texas Government Code.

SECTION I. STATEMENT OF SERVICES TO BE PERFORMED

A. Statement of Need

DFPS is the single state agency responsible for the administration of Title IV-E of the Social Security Act related to Child Welfare Services and the Federal Payments for Foster Care and Adoption Assistance.

In accordance with Government Code Section 40.0566, County Outreach Program, DFPS and the County desire to enter into this Contract to provide a mechanism to allow counties providing Title IV-E allowable services the opportunity to obtain federal funding. Under this Contract, allowable services (Services) include the following as described herein and as qualified in 4000 Section of the Texas Department of Family and Protective Services Title IV-E Finance Handbook (Handbook), as currently in effect and as subsequently modified. The Handbook is incorporated herein by this reference:

1. Foster Care Maintenance Payments which are defined in Section 475(4), Social Security Act, as "payments to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child's personal incidentals, liability insurance with respect to a child and reasonable travel to the child's home for visitation. In the case of institutional care, such term will include the reasonable costs of administration and operation of such institution as are necessarily required to provide the items described in the preceding sentence;"
2. Administrative Expenditures necessary for the proper and efficient administration of DFPS' Title IV-E State Plan as described in this Contract and as further described in 45 CFR 1356.60; and
3. Training Expenditures for:
 - (i) the short term training of personnel employed or preparing for employment with DFPS or by the County administering portions of the Title IV-E State Plan described in this Contract; and/or
 - (ii) short-term training of current or prospective foster parents and the members of the staff of DFPS-licensed or DFPS-approved childcare institutions providing care to foster children so as to increase their abilities to provide support and assistance to foster children.

The County will ensure the establishment and maintenance of a Child Welfare Board within the County to, in accordance with Section 264.005, Texas Family Code, provide coordinated state and local public welfare services for children and their families. In addition, the establishment of the Child Welfare Board will serve to coordinate the use of federal, state, and local funds for the Services.

B. Statement of Work

1. County's Responsibilities:

- a. The County will ensure the provision of allowable Title IV-E Services to children referred by DFPS in accordance with the Handbook;
- b. The County will establish and maintain a Child Welfare Board in accordance with Section 264.005, Texas Family Code. The members of the Child Welfare Board will serve a three year term on a rotating basis. Initially, the members will be designated to serve the following terms: 1/3 of the members appointed to three year terms; 1/3 of the members to a two year term; and 1/3 of the members to a one year term. In successive years, from two to five new members will be appointed.
- c. The County will ensure that the Child Welfare Board complies with the following requirements:
 - (i) Assist DFPS in identifying and meeting the needs of the children in the County who are referred by DFPS;
 - (ii) Serve in an advisory capacity to the County in the development of local policy to meet the needs of the children in the County referred by DFPS;
 - (iii) Develop an estimated annual budget for the operations of child welfare services and recommend an estimated budget to the Commissioners' Court and appear in support of same at budget hearings;
 - (iv) Authorize the expenditure of County funds and other special funds on behalf of the children in the County referred by DFPS;
 - (v) Review on a monthly basis child welfare expenditures and receipts, as well as a summary of services delivered during the month; and
 - (vi) Prescribe such bylaws, not inconsistent with the terms of this Contract and applicable State laws, as may be necessary or desirable to ensure the efficient operation of the Child Welfare Board. Such bylaws will be approved by written order of the Commissioners' Court.
- d. The County will provide the money required as match for federal funds under this Contract. In addition, the County will ensure that none of the money used as match will be federal dollars, either directly or indirectly. Furthermore, the County certifies that the money used as match has not been used to secure any other federal matching funds.
- e. The County will certify that the expenditures reported to DFPS on the 4116X, State of Texas Voucher (Billings) are allowable expenditures under Title IV-E. The County will be financially liable to DFPS for any and all audit exceptions identified for unallowable costs reported to DFPS in the County's Billings.
- f. The County acknowledges that a portion of the children referred by DFPS will be ineligible for Title IV-E for purposes of reimbursement under this Contract. To ensure the intent of Section 264.102, Texas Family Code is adhered to, the County will continue, and will allow the Child Welfare Board to continue, to provide child welfare services to this population of children.
- g. The County will participate in DFPS' financial and statistical reporting systems.
- h. Health and Safety

- (i) To the extent permitted by law, the County will verify and disclose, or cause its employees and volunteers (including Child Welfare Board Members) to verify and disclose criminal history and any current criminal indictment involving an offense against the person, an offense against the family, or an offense involving public indecency under the Texas Penal Code as amended, or an offense under Chapter 281 of the Texas Health and Safety Code. This verification and disclosure will be required of child welfare board members and of all who have direct contact with children referred by DFPS;
 - (ii) The County will prevent or promptly remove any employee or volunteer (including Child Welfare Board members) from direct child contact and/or from access to child records who is alleged to have committed an offense of abuse, neglect, or exploitation or an offense described in subsection (i), above; and
 - (iii) The County will promptly report any suspected case of abuse, neglect, or exploitation to DFPS as required by Chapter 261, Texas Family Code. All reports must be made within 24 hours of the discovery of the abuse or neglect. The County may report this information to DFPS' Statewide Intake at 1-800-252-5400.
- i. Confidentiality
- (i) All information obtained, learned, developed, or filed by the County in connection with the Services provided under this Contract, including data contained in official Department files or records, will be held confidential by the County in accordance with applicable Federal and State laws, rules, and regulations. The County will not disclose confidential information to any person, organization, agency, or other entity except as authorized or required by law. The County will immediately notify the Department of all requests for information deemed confidential under this Contract. In the event the County is required by law to release confidential information, the County will notify the Department in writing, prior to releasing confidential information.
 - (ii) Nothing in this Section will be deemed to preclude, prevent, or prohibit access to confidential information by the Department or Department designees.
 - (iii) The provisions of this Section will remain in full force and effect following termination of, or cessation of the Services required by this Contract.
- j. The County will adhere to all the legal, programmatic, and administrative requirements identified in Section 2000 of the Handbook related to the Services to be provided under this Contract.
- k. The County will maintain financial, programmatic, and supporting documents developed under this Contract for a minimum of five years after the termination of the contract period. Contract period means the effective dates of the Contract as described in Section III, below; renewals are considered to be separate contract periods.
- l. The County will submit Service delivery reports required by DFPS or self-evaluations of performance and other reports requested by DFPS in an appropriate format and on a timely basis; and to the extent permitted or required by law, make available at reasonable times and for reasonable periods, children's records and other programmatic or financial

- records, books, reports, and supporting documents for reviewing and copying by DFPS, the U.S. Department of Health and Human Services, or their authorized representatives.
- m. The County will allow DFPS and its representatives to monitor, audit, evaluate and otherwise review the Services provided under the Contract. In addition, the County will ensure that DFPS has access to all documentation and information related to the Services provided under this Contract.
 - n. The County will not use any funding received under this Contract to influence the outcome of elections or the passage or defeat of any legislative measures.
 - o. The County will require the Child Welfare Board to comply with all applicable terms of this Contract.
 - p. FFATA Reporting. County must report to DFPS the data elements required by the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282) and listed in q. if County is a recipient of a federal sub-award. No direct payment will be made to County for providing any reports required under these provisions, as the cost of producing such reports will be deemed included in the Contract price. The reporting requirements in q. are based on guidance from the US Office of Management and Budget (OMB), and as such are subject to change at any time by OMB. Any such changes will be automatically incorporated into this Contract and shall become part of County's obligations under this Contract. DFPS may provide written notice to County of any such change in accordance with this Contract, but such notice will not be a condition precedent to County's duty to comply with revised OMB reporting requirements.
 - q. Sub-Award Reporting. If County is a recipient of a federal sub-award, County will report to DFPS as set forth below unless otherwise exempted. All required information must be made publicly available according to federal law.
 - i. Sub-award Information. A federal sub-award recipient will provide the following information to DFPS according to the timeframes communicated by the Department but no later than the end of the month following the month of award of a contract with a value of \$25,000 or more, (and any modifications to these contracts that change previously reported data):
 - a. Unique identifier (DUNS Number) for the Contractor receiving the award and for the Contractor's parent company, if the Contractor has a parent company.
 - b. Name of the Contractor.
 - c. Contractor's physical address including street address, city, state, and country. Also include the nine-digit zip code and congressional district.
 - d. Contractor's primary performance location including street address, city, state, and country. Also include the nine-digit zip code and congressional district.
 - r. Officers' Total Compensation (Top 5). According to the timeframes communicated by the Department but no later than the end of the month following the month of a contract award, and annually thereafter, the County will report the names and total compensation of each of the five most highly compensated executives for the County's preceding completed fiscal year if—
 - i. In the County's preceding fiscal year, the County received—
 - a. 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and

- b. \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and
 - c. The public does not have access to information about the compensation of the executives 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. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/excomp.htm>.)
- r. **Anti-Discrimination.** Contractor agrees to comply with state and federal anti-discrimination laws, including without limitation:
- (i) Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d *et seq.*);
 - (ii) Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. §794);
 - (iii) Americans with Disabilities Act of 1990 (42 U.S.C. §12101 *et seq.*);
 - (iv) Age Discrimination Act of 1975 (42 U.S.C. §§6101-6107);
 - (v) Title IX of the Education Amendments of 1972 (20 U.S.C. §§1681-1688);
 - (vi) Food Stamp Act of 1977 (7 U.S.C. §2011 *et seq.*); and
 - (vii) The HHS agency's administrative rules, as set forth in the Texas Administrative Code, to the extent applicable to this Agreement.
- 1) Contractor agrees to comply with all amendments to the above-referenced laws, and all requirements imposed by the regulations issued pursuant to these laws. These laws provide in part that no persons in the United States may, on the grounds of race, color, national origin, sex, age, disability, political beliefs, or religion, be excluded from participation in or denied any aid, care, service or other benefits provided by Federal or State funding, or otherwise be subjected to discrimination.
 - 2) Contractor agrees to comply with Title VI of the Civil Rights Act of 1964, and its implementing regulations at 45 C.F.R. Part 80 or 7 C.F.R. Part 15, prohibiting a contractor from adopting and implementing policies and procedures that exclude or have the effect of excluding or limiting the participation of clients in its programs, benefits, or activities on the basis of national origin. Applicable state and federal civil rights laws require contractors to provide alternative methods for ensuring access to services for applicants and recipients who cannot express themselves fluently in English. Contractor agrees to ensure that its policies do not have the effect of excluding or limiting the participation of persons in its programs, benefits, and activities on the basis of national origin. Contractor also agrees to take reasonable steps to provide services and information, both orally and in writing, in appropriate languages other than English, in order to ensure that persons with limited English proficiency are effectively informed and can have meaningful access to programs, benefits, and activities.
 - 3) Contractor agrees to comply with Executive Order 13279, and its implementing regulations at 45 C.F.R. Part 87 or 7 C.F.R. Part 16. These provide in part that any organization that participates in programs funded by direct financial assistance from the United States Department of Agriculture or the United States Department of Health and Human Services will not, in providing services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion or religious belief.

- 4) Upon request, Contractor will provide HHSC Civil Rights Office with copies of all of the Contractor's civil rights policies and procedures.
 - 5) Contractor must notify HHSC's Civil Rights Office of any civil rights complaints received relating to its performance under this Agreement. This notice must be delivered no more than ten (10) calendar days after receipt of a complaint. Notice provided pursuant to this section must be directed to:
HHSC Civil Rights Office
701 W. 51st Street, Mail Code W206
Austin, Texas 78751
Phone Toll Free (888) 388-6332
Phone: (512) 438-4313
TTY Toll Free: (877) 432-7232
Fax: (512) 438-5885
- s. **Fair Labor Standards Act.** Contractor agrees to comply with the Fair Labor Standards Act (FLSA) (29 U.S.C. §201 *et seq.*) regarding minimum wages, overtime pay, recordkeeping, and child labor.
- t. **CERTIFICATIONS.** The certifications enumerated below represent material facts upon which DFPS relies when contracting. Both parties further agrees that each will provide immediate written notice to the other if at any time either party learns that any of the certifications provided for below were erroneous when submitted or have since become erroneous by reason of changed circumstances. Both parties acknowledge their continuing obligation to comply with the requirements of the following certifications:
- i. **Certification Regarding Lobbying.** State and federal law place restrictions on the use of state and federal funds in regard to lobbying. Both parties certify, to the best of their knowledge and belief, that:
 - a. In accordance with 31 U.S.C. §1352, no federal appropriated funds have been paid or will be paid, by or on behalf of either party, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
 - b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned will complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.
 - c. Both parties will require that the language of this certification be included in the award documents for subcontracts and that all subcontractors will certify and disclose accordingly.
 - d. Payments of appropriated or other funds to each party under any resulting agreement are not prohibited by Texas Government Code §556.005 or §556.008.

- ii. **Suspension, Ineligibility, and Voluntary Exclusion.** In accordance with Executive Orders 12549 and 12689 regarding federal regulations on debarment, suspension, ineligibility, and voluntary exclusion, both parties certify the following:
 - a. That each party is, to the best of its knowledge and belief, not debarred, suspended, declared ineligible, or voluntarily excluded from participation in this solicitation or any resulting contract.
 - b. That each party will not knowingly enter into any subcontract with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DFPS or the U.S. Department of Health and Human Services.
 - c. That each party will include this section regarding debarment, suspension, ineligibility, and voluntary exclusion without modification in any subcontracts or solicitations for subcontracts.
- iii. **Drug-Free Workplace Certification.** Each party certifies that it will or will continue to provide a drug-free workplace by:
 - a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - b. Establishing an ongoing drug-free awareness program to inform employees about—
 - i. The dangers of drug abuse in the workplace;
 - ii. The grantee's policy of maintaining a drug-free workplace;
 - iii. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - iv. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph t.iii.a.;
 - d. Notifying the employee in the statement required by paragraph t.iii.a. that, as a condition of employment under the grant, the employee will—
 - i. Abide by the terms of the statement; and
 - ii. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - e. Notifying the agency in writing, within ten calendar days after receiving notice under paragraph t.iii.d.ii. from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice will include the identification number(s) of each affected grant;
 - f. Taking one of the following actions, within 30 calendar days of receiving notice under paragraph t.iii.d.ii. with respect to any employee who is so convicted—
 - i. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

- ii. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;
- iii. Making a good faith effort to continue to maintain a drug-free workplace.

2. DFPS' Responsibilities:

- a. DFPS will refer children to the Child Welfare Board for Services;
- b. DFPS will provide the County with a list of IV-E eligible children in the County for Billing purposes; and
- c. DFPS will process and pay the federally reimbursable portion of County-certified IV-E allowable expenditures identified on the 4116X, State of Texas Purchase Voucher in accordance with the terms of this Contract.

SECTION II. BASIS FOR CALCULATING PAYMENT OBLIGATIONS

A. Budget Documents:

1. The amount of the Title IV-E federally reimbursable portion of this Contract is based on the Budget Documents attached hereto as Exhibit "II" entitled Budget for Title IV-E County Contracts, Form 2030CWIVE, which includes Attachments "A", "B", and "C" (Budget Documents). Exhibit "II" and its corresponding attachments are incorporated herein by this reference.
2. The Budget Documents should be amended for each fiscal year with the written agreement of the contract manager for DFPS. If the Contract is automatically renewed, and if the parties have not agreed to amended Budget Documents, the Budget Documents are also renewed without amendment but may be later amended by agreement of the County and DFPS.
3. If the County is going to include indirect costs as part of its Billings, the Contract will include by reference either (a) the County's approved Indirect Cost Agreement with the Federal Government; or (b) appropriate documentation certifying the County's official indirect cost rate.

B. This Contract is at all times contingent upon the availability and receipt of federal funds.

C. Billing Requirements:

1. The County will submit Billings in an accurate and timely manner for each quarter by the end of the following quarter. Billings must be submitted with all documentation necessary to support the expenditures contained in the Billings.
2. DFPS will notify the County within 30 days of Billings that are inadequately documented, appear to be unallowable in whole or in part, or are not in accordance with the Budget Documents for the Contract.
3. If the quarterly Billings for the County average or are expected to average less than \$1,000 per quarter, the County may request, and the contract manager for DFPS may grant written permission to submit Billings on an annual basis with the Billing for each quarter submitted and

documented separately but at the same time before the end of the first quarter of the following fiscal year.

4. Any Billing or amended Billing which is submitted to DFPS later than 7 quarters after the end of the quarter of the expense will not be processed by DFPS unless DFPS determines, in DFPS' sole discretion, that DFPS is able to submit the bill to the federal government for payment in a proper and timely fashion.

SECTION III. TERM OF CONTRACT

This Contract will be in force effective October 1, 2011 through ~~September 30, 2012~~. This Contract will automatically renew for one fiscal year at a time through ~~September 30, 2013~~, unless terminated sooner.

SECTION IV. INCORPORATION BY REFERENCE. The following instruments are incorporated into the contract for all purposes and are on file with the Department, the Contractor, and subcontractor(s):

- A. Cost Allocation Plan and supporting narrative, if applicable
- B. Form 2031, Signature Authority Designation
- C. Copy of approved Indirect Cost Agreement, if applicable
- D. Form 4734, Federal Funding Accountability and Transparency Act (FFATA) Certifications
- E. Form 2030CWIVE

SECTION V. MODIFICATIONS

- A. This Contract contains the entire understanding of the parties and supersedes all previous discussions, proposals, or agreements between DFPS and the County.
- B. This Contract may be modified by executing a formal written amendment signed by both DFPS and the County.

SECTION VI. TERMINATION

- A. If the County fails to provide services according to the terms of this Contract, DFPS may, upon written notice of default to the County, terminate all or any part of the Contract. Termination is not necessarily an exclusive remedy but will be in addition to any other rights and remedies provided under this Contract.
- B. DFPS, based on information from monitoring or other verifiable sources, may terminate this Contract for cause or take other actions including, but not limited to:
 1. Requiring the County to take specific corrective actions in order to remain in compliance with any contractual term,
 2. Recouping payments made to the County or imposing administrative error sanctions based on audit findings of violations of Contract requirements, and

3. Suspending, placing into abeyance, or removing any contractual rights to include, but which are not limited to, withholding of payment.

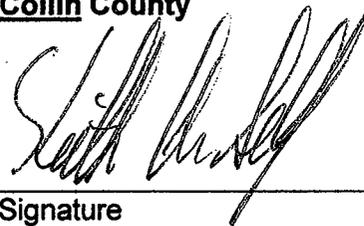
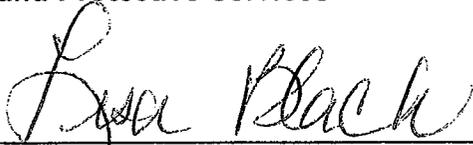
C. This Contract may be terminated at any time by mutual consent. In addition, either party may consider the Contract to be canceled by giving thirty (30) days notice to the other party. This Contract will be terminated at the end of the thirty (30) day period. This Contract will otherwise terminate by the date specified pursuant to Section III, above.

SECTION VII. CERTIFICATIONS

By executing this Contract, the undersigned parties bind themselves to the faithful performance of this Contract and certify their authority to enter into this Contract.

**Texas Department of Family
and Protective Services**

Collin County



Signature

Signature

Printed Name: Lisa R. Black

Printed Name: Keith Self

Printed Title: Regional Director

Printed Title: County Judge

9/28/11

8/30/11

Date

Date

The Federal Funding Accountability and Transparency Act (FFATA) certifications 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 Contractor 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 Signer cannot certify all of the statements contained in this section, Signer must provide written notice to DFPS detailing which of the below statements it cannot certify and why.**

Enter Your Dun & Bradstreet (D&B) DUNS Number, and its parent if applicable:

Did your organization have a 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 questions "A", "B", and "C" and finish the certification.
If your answer is "No" or N/A, answer questions "A" and "B".

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

Did your organization receive 80% or more of its annual gross revenue from federal awards during the preceding fiscal year? Yes No

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

Did your organization receive \$25 million or more in annual gross revenues from federal awards in the preceding fiscal year? Yes No

If your answer is "Yes" to both question "A" and "B", you must answer question "C".
If your answer is "No" to either question "A" or "B", skip question "C" and finish the certification.

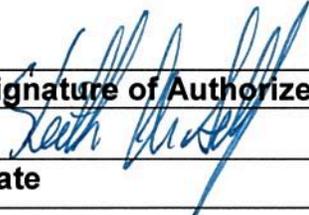
C. Certification Regarding Public Access to Compensation Information.

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 "No" you must provide compensation information to DFPS for FFATA reporting. If N/A, you may still be required to supply compensation information pending DFPS or federal awarding agency approval.

FFATA Certifications

As the duly authorized representative (Signatory) of the Contractor 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.

Keith Self	
Printed Name of Authorized Representative	Signature of Authorized Representative
County Judge	8/31/11
Title of Authorized Representative	Date
Collin County	23939923
Legal Name of Contractor	Contract Number

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County \geq \$25,000

Contractor Name: Collin County

Procurement Number: NA

Fiscal Year: 2012

Contract Number: 23939923

Please refer to instructions at 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</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 If yes: a. Please list the name(s) of the person(s) responsible for preparing the annual financial statements: <u>Jeff May, County Auditor</u> b. Please attach copy of your most current statements and mark as ATTACHMENT# I-2 If no, please provide any manual or automated information maintained regarding your current financial position and mark as ATTACHMENT #I-2 .
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 If yes: a. Attach an original, bound audit report and management letter (if applicable) as provided by the independent auditor. Mark as ATTACHMENT #I-3 . b. Please indicate the frequency with which your accounting records are audited by an independent auditor. <u>Annually</u> c. Please describe how independent audit results are shared with the governing body of your organization. <u>Posted on Commissioners Court</u>

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County ≥ \$25,000

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.	Has the county submitted a cost allocation plan to DFPS for review? <i>If no, please attach a description of your allocation process and mark as ATTACHMENT #II-1.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A																														
2.	Please attach a list of all of 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 for service). Mark as ATTACHMENT #II-2 .																															
3.	Does your organization maintain a separate ledger account for: a. Deposits for each source of funds? b. Disbursement of each source of funds? Please provide a copy of your chart of accounts, and a description of how your accounting system identifies contract revenues and expenditures separately, and mark as ATTACHMENT #II-3 .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
4.	Are costs and expenditures under budgetary control for: a. Total contract budget? b. By budget category?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
5.	Do all purchases require approval from an authorized individual in the requesting department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
6.	Indicate the name and title of individual(s) authorized to:																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <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: <i>Jeff May</i></td> <td>Name: <i>Purchasing Department</i></td> <td>Name: <i>AP Dept</i></td> <td>Name: <i>Treasury</i></td> <td>Name: <i>Purchasing Dept</i></td> <td>Name: <i>Treasury</i></td> </tr> <tr> <td>Title: <i>County Auditor</i></td> <td>Title: <i>Department</i></td> <td>Title: _____</td> <td>Title: _____</td> <td>Title: _____</td> <td>Title: _____</td> </tr> <tr> <td>Name: <i>Stacy Kemp</i></td> <td>Name: _____</td> <td>Name: _____</td> <td>Name: _____</td> <td>Name: _____</td> <td>Name: _____</td> </tr> <tr> <td>Title: <i>County Clerk</i></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: <i>Jeff May</i>	Name: <i>Purchasing Department</i>	Name: <i>AP Dept</i>	Name: <i>Treasury</i>	Name: <i>Purchasing Dept</i>	Name: <i>Treasury</i>	Title: <i>County Auditor</i>	Title: <i>Department</i>	Title: _____	Title: _____	Title: _____	Title: _____	Name: <i>Stacy Kemp</i>	Name: _____	Title: <i>County Clerk</i>	Title: _____								
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7.	Are all expenditures reconciled with your general ledger? If no, please explain. _____ <div style="text-align: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div>																															
8.	How often are bank accounts reconciled to internal check registers? <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other (please specify) _____																															

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County ≥ \$25,000

9.	Is your accounting system automated? If no, please skip to Question #17.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10.	Please describe how your accounting system is secured and/or protected (e.g. location, the use of passwords, access limits, checks and balances). <u>Authorization and Passwords</u>	
11.	Please specify the name(s) and title(s) for the individuals with access to the accounting system to perform the following functions: Review Only: <u>Accounting</u> Record Transactions: <u>Accounts Payable, Treasury</u> Update/Change: <u>First Assistant</u> Delete: <u>First Assistant</u>	
12.	Please explain the process (initiation, review, approval, etc.) for making updates, changes, deletions, and year end adjustments to the accounting system. <u>Staff to Supervisor to Just Auditor</u>	
13.	Are there controls to provide reasonable assurance that transactions are not lost, duplicated, or added before and/or after data entry and editing?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14.	Are there controls to provide reasonable assurance that transactions with errors are rejected from further processing (e.g., prevented from updating the files/database)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15.	Is the data entered into the accounting system verified? <i>If yes, please specify whom (name and title) is/are responsible for verifying the data, and how the verification is done.</i> <u>CPS Staff Review before sending to Collin County Auditor's office</u> <u>Auditor's review before Accounts Payable entry and payment</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16.	What, if any, additional internal controls and approvals are in place within the organization to ensure payments made are valid and authorized? <u>Budgetary controls on general ledger accounts utilized</u>	
17.	Are all checks pre-numbered and accounted for? If no, please explain. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
18.	a. Are all disbursements (excluding petty cash) made by check?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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25.	<p>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)?</p> <p><i>If yes, please attach an explanation of your purchase orders/requisition controls and mark as ATTACHMENT #II-25.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
26.	<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 and mark as ATTACHMENT #II-26. 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?</i> • <i>How authorizations are maintained internally?</i> 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27.	Do supporting documents accompany checks for the check signer's signature?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
28.	Are invoices marked to identify allocation of payment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
29.	<p>Does your organization have procedures to identify costs and expenditures not allowable under federal and/or state regulations?</p> <p><i>If yes, please attach an explanation of your system for identifying unallowable costs/expenditures and mark as ATTACHMENT #II-29</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
30.	<p>Does your organization have 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>If no to any of the above, please explain.</p> <p style="text-align: center;">_____</p>	<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
31.	<p>Does your organization have a process to prevent unauthorized access to confidential information related to your contracts (for example, sensitive client information or records)?</p> <p><i>If yes, please attach a copy of your procedures for safeguarding contract information and mark as ATTACHMENT #II-31.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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36.	Is the amount being paid to each employee based on documentation of actual hours worked?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
37.	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
II. C. TRAVEL		
38.	Are travel expenditures 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. Mark as ATTACHMENT II-38.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
II. D. EQUIPMENT		
39.	a. Please specify the level of capitalization (dollar amount) used by your organization. <u>\$5000</u> b. Please provide your organization's definition of equipment: <u>Furniture or equipment with a value of \$5000 or more and a useful life of one year or more.</u>	
40.	Does your organization conduct a physical inventory of capital equipment purchased with federal funds? If yes, how often? <u>Annually</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
41.	Has DFPS funds been used (in whole or in part) to purchase equipment or controlled assets (e.g., computers, furniture, cameras, camcorders, laser disc (DVD) players, TVs)? Note: Contractors should review the Comptroller's State Property Accounting User Manual at https://fmx.cpa.state.tx.us/fmx/spa/classcodes/control.php for the most current listing of controlled assets. Contractors must add these items classified as controlled assets to their inventory list based on the noted acquisition costs. If no, please skip to Section II.E. Subcontractors.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
42.	Are inventory records maintained that include: item description, serial number, funding source(s), acquisition cost, acquisition date and inventory number?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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	<i>Please attach a blank inventory form and mark as ATTACHMENT #II-42</i>	
43.	Are all equipment items and controlled assets tagged for the purpose of internal tracking and inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No
44.	Does your organization have policies regarding the documentation required for equipment that has been disposed of? If yes, please attach a copy of your equipment disposal policy and mark as ATTACHMENT #II-44 .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><u>II. E. SUBCONTRACTORS</u></p> <p>If your organization does not subcontract DFPS services, or does not intend to subcontract DFPS services, mark N/A <input checked="" type="checkbox"/> here and skip to Section II.F. Title IV-E Child Welfare Services Contract Information.</p>		
45.	Please describe how your organization selects subcontractors. _____	
46.	If your organization has state contracts for \$100,000 or more, is a good faith effort made to subcontract with Historically Underutilized Businesses (HUBs)? If no, please explain. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
47.	Does your organization maintain a written subcontract agreement with each subcontractor? If no, please explain. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<i>If yes, does each subcontract agreement include:</i>	
	a. All parties to the contract?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b. A Statement/Scope of Work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c. When services are to be performed?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	d. Rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	e. A measurable method of payment?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	f. A description of contract performance requirements?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	g. A requirement for and description of monitoring to be conducted?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	h. Reference or include all terms required by contract?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	i. A termination clause?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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	If no for any of the above, please explain. _____	
48.	Does your organization have procedures to monitor that subcontracted services are being delivered and subcontractors are being paid as required by contract(s)? <i>If yes, please attach a copy of your subcontractor monitoring procedures and mark as ATTACHMENT #II-48.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
SECTION II. F: TITLE IV-E CHILD WELFARE SERVICES CONTRACT INFORMATION		
This section pertains only to any County Title IV-E Child Welfare Services Contracts with DFPS and <i>does not</i> pertain to any Title IV-E County Legal Services Contract with DFPS. For purposes of this Section, the terms County and County Child Welfare Board are synonymous.		
49.	If administrative costs will be claimed, has the county submitted an administrative budget to DFPS for review and approval?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
50.	Does the County Child Welfare Board have a process that Caseworkers must follow in order to obtain assistance from the County Child Welfare Board for a Foster Child? If yes, is the above policy a written (published) policy? <i>If yes, please attach a description of the process or a copy of the written policy and mark as ATTACHMENT #II-50.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
51.	Has/have the county Title IV-E contract(s) been audited by county internal or external auditors? If yes, please enter date of last audit. <u>1/7/11</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
52.	Do the region and the county conduct an annual review of the county Title IV-E contracts? If yes, please enter date of last review. <u>1/7/11</u> Note: An annual review of the contract is specified in the contract.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
53.	How does the Child Welfare Board pay for supplemental child-care expenses? <i>Please provide a description of the process used to pay supplemental child care expenses, including the name and/or position of responsible person/staff and mark as ATTACHMENT #II-53.</i>	
54.	What back-up documentation does the county maintain to support Title IV-E reimbursements? <i>Please provide a description of the required documentation and mark as ATTACHMENT #II-54.</i>	
55.	Who maintains the documentation within the county (e.g., Child Welfare Board, County Auditor)? Provide the name of the county Department or name and/or position of responsible person/staff. <u>County Auditor</u>	

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56.	Who, within the county, signs the County Title IV-E Claims Voucher (Form 4116 – State of Texas Purchase Voucher Quarterly Billing)? Please provide the name and/or position of the responsible person/staff. <u>Keith Self, County Judge</u>	
57.	How does the county ensure the County Title IV-E Claims Voucher is reconciled with the county's general ledger? <u>County Auditor's Office</u>	
58.	Does the county have a process to ensure that all expenditures claimed are allowable? If yes, please attach a description of the process and mark as ATTACHMENT #II-58 .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
59.	Does the county have a process to ensure that all raised or donated funds used as certified match for the County Title IV-E Claims Voucher are unrestricted funds? If yes, please attach a description of the process and mark as ATTACHMENT #II-59 .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
60.	How does the county know which children are IV-E eligible? <u>Quarterly lists provided by TDFPS</u> Please provide a description of the process and the name and/or position of responsible person/staff and mark as ATTACHMENT #II-60 .	

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

8/31/11

 Date

Keith Self

 Printed/Typed Name

County Judge

 Title