

Weefare



TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

COMMISSIONER
John J. Specia, Jr.

Date

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.

ATTACHED IS A COPY OF A PREVIOUSLY SUBMITTED ICSQ FOR YOUR DFPS CONTRACT(S). WE ASK THAT YOU REVIEW CAREFULLY AND COMPLETE THE ATTACHED INTERNAL CONTROL CERTIFICATION (ICC). NOTE THAT IF THERE HAVE BEEN SIGNIFICANT CHANGES, A NEW ICSQ MAY BE REQUIRED.

Mail the enclosed ICC to me at the following address by Date.

Name & Mail Code
Title
Mailing Address
City, State Zip Code

If you have any questions regarding the proper completion of the enclosed Certification, please feel free to contact me at Telephone Number.

Sincerely,

Name
Title

Enclosure: Internal Control Certification
Internal Control Structure Questionnaire

Contractor: Collin County

DFPS Contract 23939923 - Title IV-E Child Welfare Services
Number(s): _____

Fiscal Year Certified FY 2014

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

John 8-27-13 **FINANCIAL POSITION** - Review for changes to accounting procedures and financial stability. Provide updated financial statements and most recent audit.

Section is not applicable

John 8-27-13 **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

John 8-27-13 **CONTRACT DOCUMENTATION** - Review for changes to contract documentation requirements.

Section is not applicable

John 8-27-13 **PERSONNEL** - Review for changes to personnel and payroll practices.

Section is not applicable

John 8-27-13 **TRAVEL** - Review for changes to travel policy.

Section is not applicable

John 8-27-13 **EQUIPMENT** - Review for changes to capitalization threshold and inventory.

Section is not applicable

John 8-27-13 **SUBCONTRACTORS** - Review for changes in procurement and/or monitoring procedures.

Section is not applicable

John 8-27-13 **STAFF/VOLUNTEERS** - Review for changes in procurement and/or monitoring procedures.

Section is not applicable

John 8-27-13 **RELATED PARTY TRANSACTIONS** - Review for changes of related parties in organization and updated lease information.

Section is not applicable

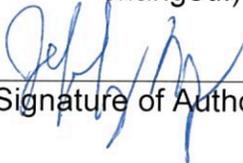
John 8-27-13 **TITLE IV-E CHILD WELFARE SERVICES CONTRACT INFORMATION** - Review for changes of contract information.

Section is not applicable

2. I have reviewed the Internal Control Structure Questionnaire and supporting documentation originally certified by our organization on 8/21/2012, 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

Jeffry May

Printed/Typed Name

County Auditor

Title
Fiscal Officer-Collin County Auditor
8-27-13

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: 23939923(24) Welfare & County Legal Services.

The ICSQ and supporting documentation remains true and accurate and can be shared through the following date _____.

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

Contractor Name: Collin County

Fiscal Year: 2013

Contract Number: 239 39923
CHILD WELFARE

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 (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)? <i>If yes:</i> a. Please list the name(s) of the person(s) responsible for preparing the annual financial statement(s): <u>JEFF MAY, COUNTY AUDITOR</u> b. Please attach a copy of your most current statements and mark 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.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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. <i>If yes:</i> a. Please 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>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

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 provide a description of your allocation process 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, as ATTACHMENT #II-3.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
4.	Do all purchases require approval from an authorized individual in the requesting department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														
5.	Indicate the name and title of individual(s) authorized to: <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: <u>JEFF MAY</u></td> <td>Name: <u>PURCHASING DEPT.</u></td> <td>Name: <u>AP DEPT</u></td> <td>Name: <u>TREASURY</u></td> <td>Name: <u>PURCHASING DEPT</u></td> <td>Name: <u>TREASURY</u></td> </tr> <tr> <td>Title: <u>COUNTY AUDITOR</u></td> <td>Title:</td> <td>Title:</td> <td>Title:</td> <td>Title:</td> <td>Title:</td> </tr> <tr> <td>Name: <u>STALEY KEVIN</u></td> <td>Name:</td> <td>Name:</td> <td>Name:</td> <td>Name:</td> <td>Name:</td> </tr> <tr> <td>Title: <u>COUNTY CLERK</u></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: <u>JEFF MAY</u>	Name: <u>PURCHASING DEPT.</u>	Name: <u>AP DEPT</u>	Name: <u>TREASURY</u>	Name: <u>PURCHASING DEPT</u>	Name: <u>TREASURY</u>	Title: <u>COUNTY AUDITOR</u>	Title:	Title:	Title:	Title:	Title:	Name: <u>STALEY KEVIN</u>	Name:	Name:	Name:	Name:	Name:	Title: <u>COUNTY CLERK</u>	Title:	Title:	Title:	Title:	Title:
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6.	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) _____																															
7.	Are all checks pre-numbered and accounted for? If no, please explain. _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																														

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

8.	<p>a. Are all disbursements (excluding petty cash) made by check?..... If no, what other means does your organization use to make disbursements? _____</p> <p>b. Is a check register (disbursement journal) used to record disbursements and maintain balances?..... If no, how are disbursements and balances tracked? _____</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
9.	<p>Are all disbursements approved prior to payment? If no, please explain. _____</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
10.	<p>Does your organization have a system for tracking:</p> <p>a. Voided checks?.....</p> <p>b. Credit card transactions?.....</p> <p>c. Other electronic transactions?.....</p> <p>If no, please explain. _____</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 <input type="checkbox"/> N/A</p>
11.	<p>Are the following practices prohibited:</p> <p>a. The drafting of checks to "CASH"?.....</p> <p>b. The signing of blank checks?.....</p> <p>c. The removal of blank checks from the checkbook?.....</p> <p>If no, please explain _____</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>
12.	<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)? <i>If yes, please attach an explanation of your purchase/requisition controls as ATTACHMENT #II-12.</i></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
13.	<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><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

	<p><i>If yes, please attach an explanation as ATTACHMENT #II-13. 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 are maintained internally.</i> 	
14.	Are invoices marked to identify allocation of payment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15.	<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><i>Budgetary Controls on General Ledger accounts utilized</i></p>	
16.	<p>Does your organization maintain a contract file for each contract?</p> <p><i>If yes, does each 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>_____</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA</p>
17.	<p>Does your organization have a process to prevent unauthorized access to confidential information related to your contracts (e.g., sensitive client information or records)?</p> <p><i>Use of Authorizations and passwords, locked storage</i></p> <p><i>If yes, please attach a copy of your procedures for safeguarding contract information as ATTACHMENT #II-17.</i></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

II. B. SUBCONTRACTORS

If your organization does not subcontract DFPS services, or does not intend to subcontract DFPS services, mark N/A here and skip to Section II C. Title IV-E Child Welfare Services Contract Information

18.	Does your organization have written policies and procedures for subcontracted services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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II. C. 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 *does not* pertain to any Title IV-E County Legal Services Contract the county may have with DFPS. For purposes of this Section, the terms County and County Child Welfare Board are synonymous.

19.	If administrative costs will be claimed, has the county submitted an administrative budget to DFPS for review and approval?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
20.	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 as ATTACHMENT #II-20.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21.	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>1/23/12</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
22.	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>1/23/12</u> Note: An annual review of the contract is specified in the contract.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
23.	How does the Child Welfare Board pay for the supplemental child-care expenses? <u>NO CHILDCARE PAID</u> Please provide a description of the process used to pay supplemental child care expenses, including the name and/or position of responsible person/staff, as ATTACHMENT #II-23.	
24.	What back-up documentation does the county maintain to support Title IV-E reimbursements? Please provide a description of the required documentation as ATTACHMENT #II-24.	<u>RETAINS ALL CHECKS, RECEIPTS, CPS FORMS</u>
25.	Who maintains the documentation within the county (e.g. Child Welfare Board, County Auditor)? Please provide the name of the county Department or name and/or position of responsible person/staff. <u>County Auditor</u>	

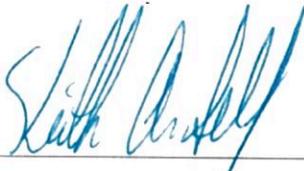
Internal Control Structure Questionnaire (ICSQ) for Title IV-E County Between \$10,000 and \$24,999

26.	Who, within the county, signs the County Title IV-E Claims Voucher (Form 4116 – State of Texas Purchase Voucher Quarterly Billing)? Please provide the position and/or name of the responsible person/staff. <u>KEITH SELF COUNTY JUDGE</u>	
27.	How does the county ensure the County Title IV-E Claims Voucher is reconciled with the county's general ledger? <u>QUARTERLY RECONCILIATION PROCEDURES</u>	
28.	Does the county have a process to ensure that all expenditures claimed are allowable? <i>If yes, please provide a description of the process as ATTACHMENT #II-28.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
29.	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? <i>If yes, please provide a description of the process as ATTACHMENT #II-29.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
30.	How does the county know which children are IV-E eligible? Please provide a description of the process and the position and/or name of responsible person/staff as ATTACHMENT #II-30. <u>QUARTERLY LISTS PROVIDED BY DFPS STAFF</u>	

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

8/21/12

Date

KEITH SELF

Printed/Typed Name

COUNTY JUDGE

Title