**Project Delivery Systems and Internal Control Questionnaire**

**Purpose:** The purpose of this form is to assist WYDOT in determining that the sub-recipient of Federal funds has an adequate project delivery system and sufficient accounting controls to manage Federal-aid funds. This is a Federal requirement under 23USC 106(g)(4)(A).

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| ***ENTITY INFORMATION*** | | | |
| Entity Name:  Sheridan County | | | Fiscal Year Ending:  (MM/DD/YYYY) \_\_06\_\_/\_30\_\_\_/\_\_\_\_2020 |
| Street Address: 224 S. Main Street | | | EIN #: 83-6000124  DUNS #: 033802372 |
| City:  Sheridan | State:  Wyoming | | Zip:  82801 |
| Contact Name:  Renee’ Obermueller | | Title:  Administrative Director | |
| Phone:  307-672-2910 | Fax:  307-674-2909 | | Email:  robermueller@sheridancounty.com |

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| 1. ***GENERAL INFORMATION*** |

1. Does your entity have written personnel policies to address the following topics per *2 CFR 200*?

**YES** **NO**

1. Hiring
2. Compensation
3. Leave
4. Performance Management
5. Separation
6. Conflict of Interest

How frequently are those policies updated? Annual review/as needed

1. Is your entity aware of the requirements of 2 CFR 200?  **YES  NO**
2. Do you obtain a notice to proceed from WYDOT prior to costs being incurred on a project that is funded through WYDOT?  **YES**  **NO**
3. Does your entity have an independent CPA or Accountant?  **YES  NO**
4. Per 2 CFR 200.113, have you or your entity had any violations of Federal criminal law involving the following violations potentially affecting the Federal award?

**YES** **NO**

* 1. Fraud
  2. Bribery
  3. Gratuity

If Yes, please disclose the information below:

1. Type of Entity:

City  County  Non-Profit  For-Profit Other

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| 1. ***GENERAL ACCOUNTING INFORMATION*** |

1. Does your entity have written accounting policies to address the following topics per *2 CFR 200*?

**YES** **NO**

1. Accounting System
2. Billing
3. Cost Allowability
4. Recording Time Worked/ Timesheet
5. Leave Time
6. Recording Direct and Indirect Costs

How frequently are those policies updated? Annual review/as needed

1. What basis of accounting does the entity use to prepare general purpose financial statements?

Cash  Accrual Other

1. Within the past three years, has a CPA performed a single audit on your Entity?  **YES  NO**

If Yes:

1. Name of CPA: Porter, Muirhead, Cornina & Howard, Casper, WY
2. Period Covered: All fiscal years since 2004
3. Is your entity included in another entity’s single audit report?  **YES  NO**

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| 1. ***ACCOUNTING SYSTEM*** |

1. What type of accounting software does the Entity use?

Quick Books  Quicken

Internally-developed system

Commercial system Name of vendor: Tyler Technologies

Manual accounting system [example: Excel, ledger paper, etc.]

How many years has your entity used the accounting software?

1. Is access to accounting records limited to authorized personnel?  **YES  NO**
2. Is the accounting software password protected?  **YES  NO**
   1. Who determines/approves the levels of access to the software? Administrative Director
   2. Are authorized personnel provided training on the software?  **YES  NO**
      1. How often ? As required,
      2. By whom? Self -Updates from Software Company-Online Training
3. What types of expenditures does your Entity typically incur on projects:

**YES** **NO**

* 1. Payroll
  2. Equipment
  3. Computer
  4. Indirect Costs
  5. Travel/ Per Diem
  6. Phone Calls
  7. Copies

1. Are the project expenditures marked in #4 tracked by unique project numbers?  **YES  NO**
2. Is the accounting system able to prepare reports of total costs per project?  **YES  NO**
3. Does your entity utilize in-kind contributions or other matching requirements? **YES  NO**

If Yes:

1. How are they tracked? Separate accounting typically from a spreadsheet or one-time cash contribution
2. Are timesheets and project expenditures approved by the appropriate person?  **YES  NO**

If Yes:

1. By whom? The Department Head
2. How frequently? As needed, per expenditure, monthly
3. Are project budgets created, maintained and reviewed?  **YES  NO**

If Yes:

1. By whom? Department Heads, Admin Director
2. How frequently? Monthly or as needed
3. What is the procedure when a project exceeds the budget? Commission review/potential budget amendment at fiscal year- end.

1. How frequently are billings prepared and presented to WYDOT? Depending on project; monthly, quarterly, annual
2. Does your Entity review project cost reports prior to billing WYDOT?  **YES  NO**

If Yes:

1. By whom? Project Manager and Administrative Director
2. Are billings approved by the appropriate person prior to being sent to WYDOT?  **YES  NO**

If Yes:

1. By whom? Project Manager/Department Head

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| 1. ***PROCUREMENT*** |

1. Does your entity have written Procurement Policies that include the requirements listed in 2 CFR 200.318 – 200.323?  **YES  NO**

How frequently are those policies updated? Annual/as needed

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| 1. ***INDIRECT COST PLAN*** |

1. Has your Entity developed an indirect cost rate plan to allocate indirect costs?  **YES  NO**

If Yes:

1. Has the indirect cost plan been audited and approved? **YES  NO**
2. Name of Cognizant Agency:
3. Approval Date of Indirect Cost Plan:

If No:

1. Has your entity ever utilized a negotiated indirect cost rate?  **YES  NO**
2. Will your entity use the 10% de minimis indirect cost rate?  **YES  NO**
3. Does your entity bill WYDOT for any costs such as equipment or vehicles?  **YES  NO**

If Yes:

1. Have rates for equipment, vehicles, etc., been developed? **YES  NO**
2. What is the process for developing indirect cost or equipment rates? Utilizing WYDOT approved rates, or federally recognized rates.
3. How frequently are those rates updated?  Annual or when available

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| 1. ***PROJECT INFORMATION (CONSTRUCTION PROJECTS ONLY)*** |

1. Does your entity use labor wage rate verification (Davis-Bacon Act)?  **YES  NO**
2. Does your entity follow Title VI of The Civil Rights Act of 1964 and Additional Nondiscrimination requirements?  **YES  NO**
3. Does your entity have an EEO appointed coordinator?  **YES  NO**

If Yes:

1. Please list name of appointed coordinator: Kenny Custis, HR Coordinator

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| 1. ***CERTIFICATION*** |

Sub-recipients may be subject to an audit to determine if their project delivery system and internal controls are functioning as intended. In accordance with your subaward agreement(s), the sub-recipient shall permit independent auditors, Federal Agency personnel and WYDOT auditors, access to any pertinent systems, books, documents, papers, and records necessary to perform an audit.

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| ***ENTITY’S SIGNATURE*** |
| I am this entity’s representative who is authorized to sign financial documents. I certify that we are in compliance with Federal laws and regulations. The statements made herein are true and correct to the best of my knowledge.  Representative Signature:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Representative Printed Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| ***FOR WYDOT USE ONLY*** |
| WYDOT Internal Review Approval:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  WYDOT Program Approval:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |