



# WYOMING Department of Transportation

"Providing a safe, high quality, and efficient transportation system"

5300 Bishop Boulevard, Cheyenne, Wyoming 82009-3340



## 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).

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

### A. GENERAL INFORMATION

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

	YES	NO
a. Hiring.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Compensation .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Leave .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. Performance Management.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e. Separation .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. Conflict of Interest .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

2. Is your entity aware of the requirements of 2 CFR 200? ☒ YES ☐ NO

3. Do you obtain a notice to proceed from WYDOT prior to costs being incurred on a project that is funded through WYDOT? ☒ YES ☐ NO

4. Does your entity have an independent CPA or Accountant? ☒ YES ☐ NO

5. 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
a. Fraud .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. Bribery.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c. Gratuity .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, please disclose the information below:

6. Type of Entity:

☐ City ☒ County ☐ Non-Profit ☐ For-Profit ☐ Other \_\_\_\_\_

**B. GENERAL ACCOUNTING INFORMATION**

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

	YES	NO
a. Accounting System.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Billing.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Cost Allowability.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. Recording Time Worked/ Timesheet.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. Leave Time .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. Recording Direct and Indirect Costs.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

☒ Cash ☐ Accrual ☐ Other \_\_\_\_\_

3. Within the past three years, has a CPA performed a single audit on your Entity? ☒ YES ☐ NO

If Yes:

a. Name of CPA: Porter, Muirhead, Cornina & Howard, Casper, WY

b. Period Covered: All fiscal years since 2004

4. Is your entity included in another entity's single audit report? ☐ YES ☒ NO

**C. 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? \_\_\_\_\_

2. Is access to accounting records limited to authorized personnel? ☒ YES ☐ NO

3. Is the accounting software password protected? ☒ YES ☐ NO

a. Who determines/approves the levels of access to the software? Administrative Director

b. Are authorized personnel provided training on the software? ☒ YES ☐ NO

i. How often ? As required,

ii. By whom? Self -Updates from Software Company-Online Training

4. What types of expenditures does your Entity typically incur on projects:

	YES	NO
a. Payroll .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Equipment.....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. Computer .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d. Indirect Costs .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. Travel/ Per Diem .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f. Phone Calls.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g. Copies.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

5. Are the project expenditures marked in #4 tracked by unique project numbers? ☒ YES ☐ NO

6. Is the accounting system able to prepare reports of total costs per project? ☒ YES ☐ NO

7. Does your entity utilize in-kind contributions or other matching requirements? ☒ YES ☐ NO

If Yes:

a. How are they tracked? Separate accounting typically from a spreadsheet or one-time cash contribution

8. Are timesheets and project expenditures approved by the appropriate person? ☒ YES ☐ NO

If Yes:

a. By whom? The Department Head

b. How frequently? As needed, per expenditure, monthly

9. Are project budgets created, maintained and reviewed? ☒ YES ☐ NO

If Yes:

a. By whom? Department Heads, Admin Director

b. How frequently? Monthly or as needed

c. What is the procedure when a project exceeds the budget? Commission review/potential budget amendment at fiscal year- end.

10. How frequently are billings prepared and presented to WYDOT? Depending on project; monthly, quarterly, annual

11. Does your Entity review project cost reports prior to billing WYDOT? ☒ YES ☐ NO

If Yes:

a. By whom? Project Manager and Administrative Director

12. Are billings approved by the appropriate person prior to being sent to WYDOT? ☒ YES ☐ NO

If Yes:

a. By whom? Project Manager/Department Head

#### D. 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

#### E. INDIRECT COST PLAN

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

If Yes:

- a. Has the indirect cost plan been audited and approved? ☐ YES ☒ NO

b. Name of Cognizant Agency: \_\_\_\_\_

c. Approval Date of Indirect Cost Plan: \_\_\_\_\_

If No:

- a. Has your entity ever utilized a negotiated indirect cost rate? ☐ YES ☒ NO

- b. Will your entity use the 10% de minimis indirect cost rate? ☒ YES ☐ NO

2. Does your entity bill WYDOT for any costs such as equipment or vehicles? ☒ YES ☐ NO

If Yes:

- a. Have rates for equipment, vehicles, etc., been developed? ☒ YES ☐ NO

b. What is the process for developing indirect cost or equipment rates? Utilizing WYDOT approved rates, or federally recognized rates.

c. How frequently are those rates updated? Annual or when available

#### F. 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:

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

#### G. 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.

**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: \_\_\_\_\_

*Renee Obermuller*

Date: 8-24-20

Representative Printed Name: \_\_\_\_\_

RENEE OBERMUELLER

Title: ADMINISTRATIVE DIRECTOR

**FOR WYDOT USE ONLY**

WYDOT Internal Review Approval: \_\_\_\_\_

Date: \_\_\_\_\_

WYDOT Program Approval: \_\_\_\_\_

Date: \_\_\_\_\_