



# Subaward Management Questionnaire (SMQ)

Upon completion, email a copy of this form to: [criminaljustice@fdle.state.fl.us](mailto:criminaljustice@fdle.state.fl.us)

**Subrecipient Name:** Levy County Board of Commissioners

**FEID:** 596000717 **DUNS:** 082643511

### OVERVIEW

In order to meet eligibility requirements, subrecipients must be able to document compliance with the following requirements prior to receiving a subaward:

- 2 CFR Part 25 – Universal Identifier and System for Award Management Requirements
- 28 CFR Part 42 – Nondiscrimination; Equal Employment Opportunity, Policies and Procedures
- 2 CFR §200.300-309 – Standards for Financial and Program Management
- 2 CFR §200.313 – Equipment (Inventory)
- 2 CFR §200.318-326 – Federal Procurement Standards
- 2 CFR §200.332 – Requirements for Pass-through Entities
- 2 CFR §200.430 – Compensation (Personal Services)

### INSTRUCTIONS

Subrecipient seeking federal financial assistance from the Florida Department of Law Enforcement (FDLE), Office of Criminal Justice Grants (OCJG) must complete and submit this questionnaire annually. This questionnaire consists of a series of questions to aid in determining an agency's ability to comply with the federal regulations required to properly administer grant funds.

Please read all questions carefully as some questions may require coordination with other divisions/bureaus in your agency (i.e. finance, purchasing, human resources, etc.). Failure to provide a completed questionnaire will result in a withholding of funds condition being placed on pending subaward(s).

### CONTACT INFORMATION

For questions regarding this questionnaire, contact FDLE's Office of Criminal Justice Grants at (850) 617-1250 or [criminaljustice@fdle.state.fl.us](mailto:criminaljustice@fdle.state.fl.us).

### ORGANIZATION POINT-OF-CONTACT

Please provide a point-of-contact to coordinate any additional information requests FDLE's Office of Criminal Justice Grants may have during the review of this questionnaire.

Name: Robin McCracken

Title: Executive Assistant to Sheriff McCallum

Agency: Levy County Sheriff's Office

Phone: 352-486-5111

Email: rmccracken@levyso.com

***** FDLE USE ONLY *****	
Score Total: <u>52</u>	Monitoring Determination: <u>DESK*</u>
*Subject to change at the discretion of the Office of Criminal Justice Grants.	

**NOTE:** Levy County's financial accounting system is used to drawdown and manage federal funds, but the Sheriff's Office has their own purchasing/procurement policy. Therefore, this questionnaire is a combined response of the two entities that will jointly administer the subaward. Any distinctions between the two entities are noted in the responses.

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## Section I: General Information

- |  |     |
|--|-----|
| 1. Is the applicant entity designated high risk by a federal grant making agency or other pass through entity?   | No  |
| 2. Has the applicant entity received a prior subaward from the Office of Criminal Justice Grants?  | Yes |
| 3. Has the applicant entity experience turnover in key staff positions in the past six months? Key staff positions include: Chief Official, Chief Financial Officer, Project Director, and/or Application Manager. | No  |
| 4. Does the applicant entity retain all grant files and records of grant purchase for a minimum of five years after the closeout of the grant?   | Yes |

## Section II: Audit Information

- |   |      |
|---|------|
| 1. For which fiscal year was the subrecipient's most recent financial audit conducted?                    | 2020 |
| 2. During the audited fiscal year did the subrecipient expend \$750,000 or more in total federal funding? | No   |
| a. If yes to #2, has the audit been uploaded to the Federal Audit Clearinghouse?                          |      |
| b. If no to #2, has a Certificate of Audit Exemption form been provided to OCJG?                          | Yes  |
| 3. Did the auditor express <u>qualified/modified</u> opinion in the most recent audit report?             | Yes  |
| 4. Did the most recent audit note any material weaknesses and/or significant deficiencies?                | Yes  |

See comment  
under  
Internal  
Controls

## Section III: Equal Employment Opportunity (EEO)

- |   |     |
|---|-----|
| 1. Is the subrecipient, and implementing agency (if not covered by subrecipient's EEO documentation), aware they must comply with federal civil rights regulations, including certifications and plan requirements? | Yes |
| 2. Does the subrecipient organization have more than 50 employees?  | Yes |
| 3. Does the subrecipient organization receive federal funding from the US Department of Justice (or pass-through entity) totaling \$25,000 or more?   | Yes |
| 4. Has the subrecipient organization had any findings of discrimination issued by a state or federal court in the past three years? If yes, documentation of the finding must be included.                          | No  |

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## Section IV: Tiered Subrecipient Management and Monitoring

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|---|--|
| 1. Is the subrecipient aware of the difference between subawards under a federal award and procurement contracts under federal awards, including the different roles/responsibilities associated with each?   | Yes  |
| 2. Does the subrecipient have written policies, procedures, and/or guidance designed to ensure that any tiered subawards made by the subrecipient under a federal award – (1) clearly documents applicable federal requirements; (2) are appropriately monitored by the subrecipient; and (3) ensure compliance with the requirements of 2 CFR 200.332? | #2 & #3 are N/A.<br>Neither the county nor Sheriffs Office enter into tiered subawards with FDLE grants. |
| 3. Does the subrecipient have written policies and procedures designed to prevent issuing a tiered subaward under a federal award to any entity or individual that is suspended or debarred from such funding?  |  |

## Section V: Accounting System

- |  |     |
|--|-----|
| 1. Does the subrecipient's accounting system identify the receipt and expenditure of funds separately for each grant (i.e. no commingling of funds)? <a href="#">200.302(b)(1)</a> | Yes |
| 2. Does the subrecipient's accounting system record and track expenditures for each grant <u>by budget categories</u> in the approved budget? <a href="#">200.302(b)(5)</a>        | No  |
| 3. Does the subrecipient's accounting system have the ability to record, track, and document cost share or match for each grant? <a href="#">200.306(b)(1)</a>                     | Yes |
| 4. Does the subrecipient's accounting system capable of producing the detailed ledgers and registers? <a href="#">200.302(b)(3)</a>  | Yes |
| 5. Does the subrecipient's accounting system include budgetary controls to prevent incurring obligations in excess of total funds? <a href="#">200.308(b)</a>                      | No  |

## Section VI: Internal Controls

1. Are the duties of the person responsible for maintaining financial records separated from any cash related functions?
2. Are personnel who perform disbursement functions prohibited from purchasing, receiving, and inventorying items?
3. Is the signing of disbursement checks limited to authorized individuals whose duties do not include posting and recording of accounts receivable and approving vouchers for payment?

For questions #1-#3, refer to Levy County's most recent single audit submitted to the Federal Audit Clearinghouse (April 2021) for detailed information on the audit finding and management response to segregation of duties for internal controls.

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|---|-----|
| 4. Does the applicant entity have procedures in place to safeguard personally identifiable information (PII) and law enforcement sensitive data?                                      | Yes |
| 5. Does the applicant entity have procedures in place to ensure grant funds will not be used to supplant local funds that have already been appropriated for the proposed activities? | Yes |

### Section VII: Inventory (Equipment Recipient)

- |   |                              |
|---|------------------------------|
| 1. Does the organization receiving the equipment have written procedures governing their inventory process? <a href="#">200.313(d)</a>                      | Yes                          |
| 2. Does the organization's property management system provide and maintain the following information: <a href="#">200.308(d)(1)</a>                         |                              |
| a. Description of the equipment;  | <input type="checkbox"/> Yes |
| b. Property identification number;  | <input type="checkbox"/> Yes |
| c. Source of the property (including award number if grant funded);   | <input type="checkbox"/> Yes |
| d. Who the title vests with;  | <input type="checkbox"/> Yes |
| e. Acquisition date;  | <input type="checkbox"/> Yes |
| f. Federal share of property cost (if federally funded);  | <input type="checkbox"/> Yes |
| g. Location and condition of property; and  | <input type="checkbox"/> Yes |
| h. Ultimate disposition information.  | <input type="checkbox"/> Yes |
| 3. Does the organization assure that grant funded property is maintained and insured in compliance with federal requirements? <a href="#">200.313(d)(3)</a> | Yes                          |

Levy County Sheriff's Office is in the process of transitioning to a new inventory management system. Answers to these questions are unknown at this time, but LCSO will assure these elements are included/addressed

### Section VIII: Procurement (Purchasing)

Subrecipients of federal funding are permitted to use the purchasing entity's own written procurement/purchasing procedures provided they are more stringent or consistent with the federal guidelines outlined in 2 CFR 200.318-326. The items below allow the purchasing organization to self-certify its procurement system in accordance with 2 CFR 200.324(c)(2). If answering "Yes", a page number must be provided.

- |   |                    |     |
|---|--------------------|-----|
| 1. Does the procurement policy contain a conflict of interest procedure/statement? <a href="#">200.318(c)</a>                         | Page: _____        |     |
| 2. Does the conflict of interest procedure/statement include disciplinary actions for violations? <a href="#">200.318(c)</a>          | Page: _____        |     |
| 3. Does the procurement policy have provisions for avoiding purchase of unnecessary or duplicative items? <a href="#">200.318(d)</a>  | Page: <u>  1  </u> | Yes |
| 4. Does the procurement policy permit the use of intergovernmental agreements (i.e. state contract, etc.)? <a href="#">200.318(e)</a> | Page: <u>  1  </u> | Yes |

#1 & #2 are N/A. Levy County and Levy County Sheriff's Office comply with Florida Ethics Law that governs all public officials/employees with regards to conflict of interest in governmental transactions, including the legal/disciplinary action for violation.

#4 is N/A - It is implied in our policy but not a written directive because State of FL allows LCSO (and all local governments) to purchase off state contract or intergovernmental agreements.

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5. Does the procurement policy include requirements to verify contractors/vendors are neither suspended nor debarred in SAM.gov? [200.318\(h\)](#) Page: 2 Yes
6. Does the procurement policy prohibit geographical preference? [200.319\(b\)](#) Page: \_\_\_\_\_ No
7. Does the procurement policy have a threshold for purchases that do not require quotes (micropurchases) that is less than or equal to an aggregate purchase of \$10,000? [200.320\(a\)](#) Page: \_\_\_\_\_
8. Does the procurement policy require informal competition (i.e. quotes) when purchases exceed \$10,000? [200.320\(b\)](#) Page: 3 Yes
9. Does the procurement policy require formal competition (i.e. sealed bids, competitive proposals, etc.) when purchases meet or exceed \$250,000? [200.320\(c-d\)](#) Page: 3 Yes
10. Does the procurement policy allow noncompetitive procurements (sole source) under only the following three circumstances: item(s) only available from a single source; public emergency; and/or after solicitation, competition is deemed inadequate? [200.320\(f\)](#) Page: \_\_\_\_\_

### Section IX: Certification

On behalf of the subrecipient, I certify to the Florida Department of Law Enforcement that the information provided above is complete and correct to the best of my knowledge. I have the requisite authority and information to make this certification on behalf of the subrecipient.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ \*

Name: \_\_\_\_\_ Title: \_\_\_\_\_

*\*This form is valid for one year from the signature date and does not need to be resubmitted during a grant period.*

#6 is N/A. The Sheriff is a constitutional officer and as such, the county permits the Sheriff's Office to issue purchases non-competitively or to use local preference based on agency needs. Additionally, Levy County does not receive any FDLE grants involving procurements with federal funds at or above the SAT dollar threshold in which the geographical preference prohibition applies.

#7 is N/A. If the purchase doesn't meet LCSO's threshold for informal or formal competition, then it is at agency discretion.

#10 is N/A. Levy County's local procurement policy allows for non-competitive purchases based on Florida Statute and local authority. And while LCSO is permitted to use sole source in situations other than the ones listed in this form, LCSO will only issue a sole source with FDLE federal funds in accordance with the respective federal guidance for each funding source.