

Justice Assistance Grant Change in Scope

Date: November 18, 2025
To: Douglas County Board of County Commissioners
From: Laura Ciancone, Douglas County Mental Health Division Manager
Subject: Request for BOCC approval to submit the following Financial Management Questionnaire as an attachment to the Justice Assistance Grant (JAG) Change in Scope

Board of County Commissioners meeting (or hearing): November 18, 2025 @ 1:30 PM

Submission of the following questionnaire is a requirement to submit a Change in Scope for the Justice Assistance Grant (JAG). According to the JAG Change in Scope requirements this form, “must be reviewed and approved by the chief executive, executive director, CFO, designated authorized official, or other official with requisite knowledge and authority.” Questions and answers have been reviewed and approved by the County’s Finance Department in advance of the November 18, 2025 Business Meeting.

I. Financial Management Questionnaire

1. Has your agency been in existence for three (3) years or more? – Yes
2. Has your agency been designated "high risk" by any federal grant-making agency? No
3. What accounting system does your agency use? List the name and a brief description of the system: Douglas County uses JD Edwards (JDE). JDE has a suite of financial management modules like general ledger, accounts payable/receivable, advanced cost accounting, expense management, etc. The system allows us to track grants independently by assigning a unique business unit.
4. Does your accounting system have the capability to identify the receipt and expenditure of award funds separately for each grant award? – Yes
5. Does your accounting system have the capability to record expenditures for each grant award by the budget costs categories shown in the approved budget (i.e. Personnel, Supplies and Operating, Travel, Equipment and Contracts/Consultants)? – Yes
6. Does your agency reconcile sub-ledgers to your general ledger monthly or quarterly? – Yes
7. Are accounting records supported by source documents such as by invoices, receipts, time records, etc.? – Yes
8. Does your agency record the grant number or other unique identifier on all source documents such as invoices, receipts, time sheets, deposit records, etc.? – Yes
9. Does your agency maintain time records approved by the employee, supervisor and project director for each employee paid by grant funds? – Yes

10. This grant will be on a quarterly cost reimbursement basis. What will be your agency's source of cash and how will your agency manage its cash flow between the time costs are incurred and reimbursed? Describe. - Budget creates purchase orders and has a supplemental cycle to account for reimbursement.
11. Does your agency have written financial policies and procedures (specific to grants) in place that include items such as: Compliance with grant requirements (including 2 CFR 200 for all federally funded grant awards);The preparation of grant financial reports and statements; Determination of reasonableness, allowability and allocability of costs; Procurement, including sole source process; Travel; and Equipment (capitalization and inventory). – Yes
12. Does your agency have documented internal controls in place, such as: A process to maintain and safeguard all cash; The prevention and detection of misstatements in financial reporting; Separation of duties; Credit card policy; and Reconciliations or other fiduciary oversight. – Yes
13. In the preceding fiscal year, did your agency receive 80 percent or more **and** \$25,000,000 or more of its annual gross revenues from federal procurement contracts (and subcontracts), subawards, and from all federal financial assistance subject to the transparency act. – No