

Van Buren Triple
N. Monitoring Assessment Tool – Title IV-D CFDA# 93.563
Child Support Enforcement Contracts

Background:

Authorization (040):

Social Security, Title IV, Part D, 42 U.S.C 1673-6103-6.

Objectives (050):

To enforce the support obligations owed by absent parents to their children, locate absent parents, establish paternity, and obtain child, spousal and medical support.

Uses and Use Restrictions:

States and some Tribes provide support enforcement services directly to individuals who are receiving federally-funded Foster Care Maintenance Payments, Medicaid, Temporary Assistance to Needy Families (TANF) (or those who cease to receive TANF), and to individuals not otherwise eligible for such services. TANF, Medicaid, and certain federally-funded Foster Care applicants or recipients must have assigned support rights to the State. Non-TANF individuals other than those who cease to receive TANF and/or who provide authorization to the IV-D agency to continue support enforcement services, must have signed a written application for support enforcement services. The State must provide services to locate absent parents, establish paternity and enforce support obligations.

In Ohio, the county CSEA is authorized to enter into contracts with local courts and law enforcement to offset the costs of services provided to Title IV-D eligible participants. The county agency must file their contract with the ODJFS Office of Child Support for cursory approval prior to claiming costs for federal financial participation (FFP).

CSEAs enter into written contracts with appropriate courts and law enforcement officials to establish and enforce support obligation, collect child support and cooperate with other states. The CSEA may enter into contracts with public agencies or private vendors for collection of support, assistance in establishing paternity and support orders or for performance of other duties.

Review Objectives:

- To determine whether only allowable and reasonable costs are being charged, and
- To determine whether payments are accurately recorded in the financial statements and meet the provisions of the contracts.

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Procedures:

	Program Step	Date/ Initials	Work Paper Reference
1.	<p><u>Current Contract</u></p> <p>From the list of agency contracts and grants obtained from the county auditor (or from the agency, if no list is available from the county auditor), identify the Title IV-D contracts. (See Procurement).</p> <p>Select one Title IV-D contract for testing. Request the contract and any amendments and all the related monthly invoices (e.g. JFS 07034, JFS 07035 forms, etc).</p> <p>Complete a sample documentation form outlining your selection process.</p> <p>If the county has a Title IV-E Court which will undergo testing in this review, the Title IV-D testing should be coordinated with that test work and completed by the same auditor.</p>		
2.	<p>As an assessment of potential risk, review the contract and determine whether:</p> <ul style="list-style-type: none"> • The contract budget is properly completed; • The allocation of staff and costs appears reasonable as presented in the contract budget; • Individual items of cost presented in the budget do not appear unreasonable – including, but not limited to, equipment, indirect costs, staff salaries, etc. <p>Consider any items identified unusual, unallowable, or questionable (i.e., cost of judge’s chambers or staff, high indirect costs, etc.) in relation to the detail testing. If necessary, adjust the detail test to address any concerns identified. Note any changes made to the MAT steps as a change in planned work in the MAT Checklist, MAT program, and segment summary.</p>		
3.	<p>Through discussion with the CSEA staff determine whether:</p> <ul style="list-style-type: none"> • The court receives other federal funding or state grants such as those from the Ohio Department of Youth Services, ReclaimOhio grants, or grants from the U.S. Department of Justices; • The CSEA has considered the effect of any of this funding on the CSEA contract and allocation of cost; and • The contract allows for non-CSEA initiated costs to be reimbursed. (There will be initials of both court and CSEA 		

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	officials in item #3 on page 1 of the JFS 07018.) If the contract allows for this, ensure the agency has a process to review such costs.		
4.	<p>Select two invoices for the contract in question and determine whether:</p> <ul style="list-style-type: none"> • Sufficient documentation exists to substantiate the claimed cost; • Costs included are the actual costs of the contractor and are not just 1/12 of the budgeted rate • A time sheet (JFS 1729, 1730 or 1731 or another acceptable form for private contractors) has been completed and agrees to the invoice; • Services billed only include services initiated by the CSEA; • Services paid for include only services provided during the invoice period; • The unit rate was properly calculated in accordance with federal and state requirements; • The service meets the program needs; • The cost of the service was charged to the appropriate financial code; and • If the agency pays a budgeted rate, the rate is reconciled to actual cost and proper adjustments are made up to the contract maximum. <p>Prepare a sample documentation form to document the sampling process</p>		
5.	If the selected contract is with a court magistrate, determine if a modifier was necessary for determining the allowable costs. If so, obtain documentation from the agency to show the contractor performed the necessary time study. (See OAC 5101:12-1-80.3(A) for further information). Additionally, ensure the established modifier is the modifier actually utilized on the invoices.		
6.	If the 07034 includes charges related to indirect costs, inquire as to the nature of these costs. Determine if the costs are allowable and represent actual costs and not budgeted amounts. Additionally, ensure these costs are not included in the countywide indirect cost allocation plan (CAP).		
7.	<p><u>Completed Contract</u></p> <p>Obtain a completed Title IV-D contract. Obtain documentation</p>		

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	<p>from the agency to show the amounts claimed under this contract. Determine whether the total amount paid exceeded the total amount of the contract.</p> <p>Prepare a sample documentation form to document the sampling process</p>		
8.	Ensure the agency has completed the JFS 2151, Contractor Evaluation, for this contract.		
9.	<p><u>IV-D Cases</u></p> <p>Select ten IV-D cases from all active cases in the SETS system for the most recently completed month. Obtain the application for IV-D services (or other referral documentation) and ensure the IV-D eligibility determination was proper. (See OAC 5101:12-10-01.1).</p> <p>Prepare a sample documentation form to document the sampling process</p>		
10.	<p>Conclusion:</p> <p>Consider whether a systemic problem or a lack of adequate internal control exists with regard to Title IV-D activity. If so, make an appropriate notation as an Issue in AutoAudit.</p>		
11.	Prepare a narrative summarizing work completed and results.		