

Federal Awards Compliance Audit Guidance

NAME OF CLIENT:	
YEAR ENDED:	12/31/2014
FEDERAL AWARD NAME:	Foster Care (Title IV-E)
CFDA#:	#93.658

This Guidance File has been broken into following sections:

- **Introduction- Materiality Sheet – Page 2 (Note the full materiality sheet to be completed by auditors is included in the testing file)**
- Part I- General OMB Compliance Supplement Information,
- Part II- ODJFS Program Specific Information,
- Part III- Applicable Compliance Requirement Guidance
 - OMB compliance requirements
 - ODJFS compliance requirements

No ARRA guidance has been included, there should be no ARRA funding or expenditures for this audit cycle.

A separate file has been created to document control procedures that address applicable compliance requirements, suggested audit procedures and the results of testing. The audit program file is named, "93_658_Foster Care_2014_audit program_county JFS only_March 2015.docx"

PART I – OMB Compliance Supplement Information

I. Program Objectives

The objective of the Foster Care program is to help agencies authorized to administer Title IV-E programs to provide safe, appropriate, 24-hour, substitute care for children who are under the jurisdiction of the administering IV-E agency and need temporary placement and care outside their homes.

II. Program Procedures

Administration and Services

The Foster Care program is administered at the Federal level by the Children's Bureau, Administration on Children, Youth and Families, Administration for Children and Families (ACF), a component of the Department of Health and Human Services (HHS). Funding is provided to the 50 States, the District of Columbia, Puerto Rico and federally recognized Indian tribes, Indian tribal organizations and tribal consortia with approved Title IV-E plans, based on a IV-E plan and amendments, as required by changes in statutes, rules, and regulations submitted to and approved by the ACF Children's Bureau Associate Commissioner. This program is considered an open-ended entitlement program and allows the State or tribe to be funded at a specified percentage (Federal financial participation) for program costs for eligible children.

The Foster Care program provides Federal matching funds to Title IV-E agencies with approved Title IV-E plans for maintenance assistance payments to provide safe and stable out-of-home care to eligible children placed in qualifying foster care settings. The program also provides matching funds for child placement and other administrative or training costs associated with serving these children and others determined to be candidates for the Title IV-E Foster Care program. The designated State or tribal agency for this program, which is authorized under Title IV-E of the Social Security Act, as amended, also administers ACF funding provided for other Title IV-E programs, e.g., Adoption Assistance (CFDA 93.659); Guardianship Assistance (CFDA 93.090) at agency option and Independent Living Services (CFDA 93.674), as well as Child Welfare Services (CFDA 93.645) and Promoting Safe and Stable Families (CFDA 93.556) programs (Title IV-B of the Social Security Act, as amended) (CFDA 93.556 funds available to States and those tribes qualifying for at least a minimum grant of \$10,000); and the Social Services Block Grant program (CFDA 93.667) (title XX of the Social Security Act, as amended) (States only). The Title IV-E agency may either directly administer the Foster Care program or supervise its administration by local level agencies. Where the program is administered by a State, in accordance with the approved Title IV-E plan, it must be in effect in all political subdivisions of the State, and, if administered by them, program requirements must be mandatory upon them. Where the program is administered by a tribe, it must be in effect in all political subdivisions within the tribal service area(s) and for all populations to be served under the plan. If the program is administered by a political subdivision of a tribe, program requirements must be mandatory upon them (42 USC 671(a)(1-4) and 42 USC 679B(c)(1)(B)).

III. Source of Governing Requirements

The Foster Care program is authorized by Title IV-E of the Social Security Act, as amended (42 USC 670 *et seq.*). This includes those amendments made by the Fostering Connections to Success and Increasing Adoptions Act of 2008 (Pub. L. No. 110-351). Implementing regulations are at 45 CFR parts 1355, 1356, and 1357.

States and tribes are required to adopt and adhere to their own statutes and regulations for program implementation, consistent with the requirements of Title IV-E and the approved Title IV-E plan.

Availability of Other Program Information

The Children's Bureau manages a policy issuance system that provides further clarification of the law and guides States and Tribes in implementing the Foster Care program. This information may be accessed at http://www.acf.hhs.gov/programs/cb/laws_policies/index.htm.

PART I – OMB Compliance Supplement Information

Other Sources:

- **2 CFR 225 is the codification of OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments)**
- **45 CFR 92 includes the Health and Human Services OMB Circular A-102 Grants Management Common Rule (State & Local Governments)**

Auditors should cite using the applicable codified CFR references and not the OMB Circulars for noncompliance.

Foster Care Program Part II

ODJFS Specific Information

Part II- The ODJFS Program Specific Information is broken into 5 sections: (1) Program Overview, (2) Program Funding, (3) AOS Testing Considerations, (4) Reporting in the Schedule of Expenditures of Federal Awards, (5) Information Systems, which includes a description on the various system operations (i.e. CRIS-E, CFIS, PET)

Additional ODJFS Program Information can be obtained at <http://jfs.ohio.gov/factsheets/fostercare.pdf>

(1.) Program overview

The Ohio Public Children Services Agency has a separate website at <http://www.pcsao.org/AboutPCSAO/2013/2013PCSADirectory.pdf>.

Foster Care programs are usually on a direct fee for service reimbursement. Auditors should check what the County JFS submitted to what ODJFS paid.

OAC 5101:9-4-09 includes guidance for Title IV-E direct billed contract costs.

Some counties administer their Foster Care program through a waiver program. Currently there are 18 waiver counties. The waiver counties are: Ashtabula, Belmont, Clark, Coshocton, Crawford, Fairfield, Franklin, Greene, Hardin, Hamilton, Highland, Lorain, Medina, Muskingum, Portage, Richland, Stark, & Vinton. The waiver was renewed for 5 years beginning 10-1-10.

See OAC 5101:9-6-25 for ProtectOhio Funding.

Waiver county funding is not based on a direct fee for service reimbursement but rather are based on a portion of a pool. These counties can pay other costs than a traditional program such as outreach and intervention services. Waiver counties can also use these funds for prevention services for IV-E eligible and non IV-E eligible children or settings. Each year in February ODJFS adjusts the funding for projected budget to actual amounts. Counties have to match the Federal amount based on current FMAP rates. They can get administrative expenses reimbursed for what they pay to providers. Waiver counties can receive admin costs for program administration. Auditors should tailor this FACCR accordingly.

Sabrina Wadley, Fiscal Supervisor - Region 5, Office of Fiscal and Monitoring Services/BCFTA informed auditors on March 11, 2010 that ProtectOhio Waiver Expenditures (Foster Care Program) are not reported on the *Federal CFDA Detail Schedule*. This is due to the fact ODJFS does not track the use of Protect Ohio at the local level. Everything in the CFIS system for Protect Ohio goes to a 'local' code. When counties receive the funds they code it to a local code and when counties report expenditures they are coded to 815 (non-reimbursable code). Counties should track and add this activity on their Federal Schedule report. If you are auditing a ProtectOhio Waiver County, you will need to determine if the County added the expenditures to their Schedule of Federal Awards Expenditures.

See also the 'County JFS Program SFAE Testing' spreadsheet (separately posted) for more information on ProtectOhio Waiver expenditures for reporting on the County SFAE, as well as, other portions of Title IV-E funding not processed by County Finance.

Auditors should also evaluate if the county JFS receives local foster care dollars (i.e. levy) to administer their program.

Provider licensing eligibility (placement eligibility) is determined by the State ODJFS; therefore, eligibility for licensing will be audited by the State Region. Counties can determine and negotiate the rates paid to providers. This does not impact the Federal reimbursement amount unless it is less than the Federal rate (paid up to a cap amount). County JFS must have a written contract in place with the provider referred to as the Individual Child Care Agreement (ICCA).

Foster Care Program Part II

ODJFS Specific Information

A list of Certified Agencies and approved PCSA Master List is available at <http://fs.ohio.gov/ocf/fostercarelicensing.stm>. See also Program Funding section below for Title IV-E rates.

Auditors of County programs will test eligibility for Title IV-E services.

Auditors should be aware of possible inter-state agreements. Eligibility requirements may be different for these agreements.

Common errors noted by ODJFS Bureau of Monitoring and Consulting Services (BMCS) are duplicate billings and inaccurate dates input into the system.

Transmittal letter FCSMTL 314 amended OAC 5101:2-47-17 (effective May1, 2014) and now requires all child care reimbursements described within the rule, shall be claimed for reimbursement through the SACWIS system. This rule also updated 5101:2-47-18 (same effective date) and added the following language:

Child characteristics describing the child's special, exceptional or intensive placement services shall be entered into the statewide automated child welfare information system (SACWIS) within sixty days of the effective date of this rule for children currently in the Title IV-E custody. Once the rule is in effect, agencies shall enter the child's characteristics within thirty days of the agency receiving custody.

For additional information see

<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASMTL314>

County Structure

Each County is segregated into the following three areas:

- County Department of Job and Family Services (CDJFS) - Administers the Food Assistance (SNAP) Cluster, TANF, Child Care Cluster, Social Services Block Grant, SCHIP, and Medicaid (i.e. all Public Assistance programs).
- Public Children Services Agency (PCSA) - Administers the Foster Care and Adoption Assistance programs.
- Child Support Enforcement Agency (CSEA) - Administers the Child Support Enforcement program.

Note: In some Counties, all three areas are combined (Combined Agencies), whereas in other Counties, there may be two or three separate agencies.

County Collaborations

Collabor8

During 2011, Collabor8 was formed. The Collabor8 project involves seven county department and family services that will work together under a common agreement to process and manage administrative workloads as one project area. Wood and Knox counties started in December 2011, Hancock, Marion, Morrow & Sandusky came on 1/2/12 and Delaware in February 2012. The MOU was extended to June 30, 2017. The fiscal sharing splits for SFY 14 & 15 obtained from Collabor8 documentation provided are below. This information is unaudited. Auditors should evaluate for accuracy / reasonableness not only the fiscal split percentages used below but also any other costs allocated as a result of this collaborative effort.

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ODJFS Specific Information

County	State Fiscal Year 14 IM Allocations	Percentage	State Fiscal Year 15 IM Allocations	Percentage
Delaware	\$330,931	11.46%	\$316,689	10.89%
Hancock	390,760	13.53%	400,841	13.79%
Knox	389,378	13.48%	406,772	13.99%
Marion	540,893	18.75%	543,024	18.68%
Marrow	230,785	7.99%	244,871	8.42%
Sandusky	386,290	13.37%	401,454	13.81%
Wood	619,760	21.45%	594,059	20.43%
Total	\$2,888,797		\$2,907,710	

Joint County Department of Job and Family Services

Ohio Revised Code 329.40-329.46 allows for the formation of joint county departments of job and family services. The boards of county commissioners of any two or more counties may enter into a written agreement to form a joint county department of job and family services. Once the agreement is in effect the department should operate a single new entity replacing the contributing counties JFS offices. The agreements will specify the reporting periods for the new departments, which are not required to be on a 12/31 reporting timeframe. If auditors are aware of the formation of a new district they should inquire as soon as possible with the district to determine the reporting period that was established. Auditors should familiarize themselves with the ORC code sections mentions and should also obtain the agreement establishing the district; perform a GASB 61 evaluation to determine if the district is a legally separate entity and if they are a subrecipient of ODJFS or of the contributing counties. Also keep in mind ORC329.44 allows for JFS Districts to hold title to real property. Auditors will need to evaluate if the district is holding title to real property and will need to import testing procedures from the non-ARRA boiler plate faccr. Also keep in mind costs incurred for the acquisition of buildings and land, as “capital expenditures,” are unallowable as direct charges, except where approved in advance by the awarding agency. See 2 CFR 225, Appendix B, Section 15 (b) (1). We are aware of two districts that have currently formed (see also [FATL 341](#), dated 9-27-13 and OAC 5101:4-1-16):

South Central Job and Family Services District is a combination of Ross, Vinton and Hocking Counties and it is operating on a 6/30 state fiscal year end and,

Defiance/Paulding Consolidated Department of Job and Family Services is a combination of Defiance and Paulding Counties and it is operating on a 9/30 federal fiscal year end.

Subgrant Agreement

Each County agency (or agencies) enters into an Ohio Department of Job and Family Services Subgrant Agreement. This agreement describes the subgrant duties, ODJFS & subgrantee responsibilities, effective date of the subgrant, amount of grant/payments, audits of subgrantee, suspension and termination, breach and default, etc. Auditors should review their applicable County’s subgrant agreement. This agreement indicates if each agency (Public Assistance (PA), Public Children Services Agency (PCSA), Child Support (CS)) is a stand-alone agency or if they are combined agencies. This will determine the cost pools that will need tested as part of the RMS process tested in Section A.

ODJFS has county profiles and weblinks at http://jfs.ohio.gov/County/County_Directory.pdf.

Additional information per ODJFS:

- Counties cannot adopt policies to broaden or restrict the program.
- ODJFS Bureau of Monitoring and Consulting Services (BMCS) performs program County compliance reviews. The Counties do receive written results of these reviews. Auditors should consider the results of the reviews for planning purposes. In addition, BMCS has also developed a number of templates (procurement, subgrant agreements, subrecipient monitoring) available to help the counties with program

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ODJFS Specific Information

compliance. See tools provided at <http://jfs.ohio.gov/ofs/bmcs/index.stm> & <http://jfs.ohio.gov/ofs/bcfta/TOOLS/TOOLS.stm>

- ODJFS in preparation for the transition of the Counties becoming subrecipients in 2009, provided to each county a “Guided Self-Assessment for County Family Services Agencies” (GSA). This is a comprehensive guide that incorporates the OMB compliance requirements, CFR and OAC requirements, identifies processes and controls ODJFS determined should be in place to meet specific federal requirements and corresponding risk assumed by the agency. Each County should have a completed GSA. The instructions request Counties to provide or attach policies and procedures to address the answers on the questionnaire. Example GSA by Agency are available at <http://jfs.ohio.gov/ofs/bmcs/GeneralGSAForm.pdf>.
 - **Auditors should note the GSA is a tool developed by the ODJFS Bureau of Monitoring and Consulting Services (BMCS) to communicate compliance requirements imposed on the State and counties by Federal/State law or administrative rule (OAC). While the GSA does include authoritative guidance references, the GSA is not authoritative support for the requirements. In addition, the internal controls discussed throughout the GSA are only suggestions not required controls or ODJFS policy. The BMCS does not have authority to require specific internal controls without establishing an administrative rule. Therefore, auditors should not cite the GSA for reporting noncompliance or control deficiencies but cite the applicable law or rule governing the requirement.**

This is a brief description of the Fiscal Process:

The County JFS receives different types of Funding (See Program Funding Section in this introduction):

1. Mandated Share - does not apply to Foster Care.
2. Federal Allocation – There are two ways federal monies are allocated by the State:
 - Allocation specific to the grant – Adoption, Foster Care, Child Care Block Grant, Social Services Block Grant and TANF receive allocations specific to their grants. These allocations are based on mandated methodology guidelines, including demographics, expenditure information pulled from CFIS, etc. There are no local requirements for the calculating or receiving of these allocations. The County receives notification of their grant allocation from ODJFS via the CFIS web system.
 - Foster Care receives a Title VI-E allocation for Title VI-E services on a reimbursement basis. ProtectOhio counties are on an advance basis.
 - ODJFS issues initial pass-through allocations based on the greater of:
 - a. The average expenditures of the last two years reported expenditures: or
 - b. The total of the last four completed quarters’ reported expenditures.

An agency with no reported expenditures over either time period will receive a minimum budget (5101:9-6-44). An agency may request an increase at any time during the fiscal year. Counties receive notification of their allocation via CFIS Web. The CDJFS receives funding for the following pass throughs: food assistance (FA), food and nutrition services (FNS), Medicaid and SHIP..
3. State allocation for Title IV-E funding is the State Child Protection Allocation - SCPA (OAC 5101:9-6-19). These monies can be used by the County JFS to meet their matching requirements for Foster Care and Adoption. Effective for SFY12, the SCPA amount also includes funding formerly known as the Fiesel allocation. In addition, the counties receive other state allocations which are noted in the SFAE Testing Spreadsheet (separately posted).
4. Income Maintenance (State Allocation) - does not apply to Foster Care.

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ODJFS Specific Information

- In addition to their County JFS allocations, there are two opportunities for County JFS to release or receive monies: 1) They can swap funds with other counties, (this process must be approved by evidence of County Commissioners sign off) which goes through ODJFS to change the allocations in CFIS; or 2) In December or January they can apply for additional funds or to free up monies allocated to other grants. In this case, the County JFS must indicate need and ODJFS may provide additional funds as made available by other counties; however, the statewide allocation does not change. ODJFS changes the allocation in the CFIS system. While this does not require testing at the local level, auditors should be aware this may be the reason any such re-allocations in the system. Note: The Ohio Department of Job and Family Services developed a process to allow for specific allocated funds to be exchanged between counties. The process is detailed in rule 5101:9-6-82 of the Administrative Code. See the ICAA section of the BCFTA Tools website for details of the process at <http://jfs.ohio.gov/ofs/bcfta/Allocations.stm> .
- For most grants, the County JFS can draw down funds .on a weekly basis from the ODJFS (see Reporting L section of this document). Public Children Services Agency (PCSA) grants (Foster Care and Adoption Assistance) are reimbursement grants. For all other grants there may be portions of a program that are on a reimbursement basis however, the remainder of those programs the County JFS agency draws down an advance of funds for anticipated needs and monthly report expenditures. Quarterly adjustments are made for the differences.
- County JFS file quarterly reports with ODJFS via CFIS. There is a quarterly reconciliation process performed by ODJFS. See also **OAC 5101:9-7-01 and 5101:9-7-01.1** for additional information on the financing, reconciliation and closeout procedures. **Auditors should review these sections for specific details on this process. See also Reporting Section L. Counties are still required to submit monthly financial data as an upload in CFIS no later than the eighteenth day of the month following the month of the transaction (see OAC 5101:9-7-29)**
- **The reconciliation process was communicated to CDJFS in FAPMTL 258 effective 10/8/12 (see <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPMTL256>). OAC 5101:9-7-01.1 was reconciliation process described above was revised 10-10-12, now the PCSA is accountable for the children services fund as reconciled each quarter and shall review reports and make adjustments and/or corrections prior to the final approval and submission of the financial data to the Ohio administrative knowledge system (OAKS) for the last month of the closing quarter. The PCSA has access to system reporting throughout the quarter in order to make ongoing adjustments/corrections. The PCSA enters expenditures monthly into CFIS Web and submit to OAKS quarterly. They file quarterly the certification of monthly expenditure reports with ODJFS. The PCSA is given five business days after the eighteenth day of the month following the last month of the quarter to review reports for accuracy. No later than five business days after the eighteenth day of the month following the last month of the quarter, the PCSA shall submit any final adjustments and/or revisions to OAKS. Once the five-day review period is complete, ODJFS suspends reporting access to OAKS for the closing quarter in order to begin the quarter reconciliation process. The PCSA shall make any allowable changes that arise after the five-day review period to open grants in the current quarter. The Ohio department of job and family services (ODJFS) notifies the PCSA when the quarter reconciliation process is completed. The PCSA shall review reports for accuracy and immediately notify ODJFS of any discrepancies. ODJFS reconciles the child protective allocation (SCPA) at the end of its period of availability. The period of availability includes the funding period and the liquidation period. ODJFS uses the financial data approved and submitted by the PCSA in accordance with rule 5101:9-7-29 of the Administrative Code to identify quarterly reimbursement amounts for allowable direct costs. ODJFS uses allocated and approved financial data to identify quarterly reimbursement amounts for title IV-E administration and training expenditures identified via the SSRMS reconciliation/Certification of funds process. Any IV-E administration and training expenditures submitted after the eighteenth day of the month following the last month of the quarter will be reimbursed in the next quarter's reconciliation process.**
- Some grants based on Annual Closeout Rule in OAC 5101:9-7-01.1 for PCSA grants may cover overages.

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ODJFS Specific Information

- The CFIS Web system does not link information into the county auditor's expenditure ledgers. Counties can manually reenter the information or they may use a computer program for this upload process, such as PET (Maximus Program). Auditors should check to see if the information uploads to the County Auditor's system accurately by reconciling Form 2820 (C/R 520 in CFIS Web) to the County Auditor's & JFS records (see Reporting L section of this document).
- Foster Care, except Protect Ohio, is a reimbursement grant. Once the County's allocation is exhausted, they must use local monies to administer the program.
- "Child and Adult Protective and Community Services Allocation" OAC rule 5101:9-6-12.5 allows county agencies to utilize the funding for the same purposes as the Child, Family, and Adult Community and Protective Services allocation.

Additional Information:

- The amount is uncapped except the waiver counties. ProtectOhio counties (waiver counties) get notice of local matching requirements. Local monies such as levies or general fund appropriated monies can be used to meet this match. The waiver counties are: **Ashtabula, Belmont, Clark, Coshocton, Crawford, Fairfield, Franklin, Greene, Hardin, Hamilton, Highland, Lorain, Medina, Muskingum, Portage, Richland, Stark, & Vinton**. ProtectOhio funding is for waiver counties (see OAC code in Program Funding section) is used for child welfare program for maintenance such as room & board only. Administrative costs for placement must be paid for with Title IV-E funding.
- Juvenile courts that provide Title IV-E services are subrecipients with ODJFS not the County JFS offices. ODJFS currently has 33 court subrecipient contracts. The administrative costs are billed by the court to ODFJS and paid. However, the courts do not have access to the ODJFS information systems so the maintenance (placement costs) such as room and board for those children the court has custody is done by the County JFS on behalf of the court. The County JFS bills ODJFS and reimburses the court when the funds are received. Mr. Shook said these courts are not subrecipients of the County JFS but rather ODJFS. See STATE OF OHIO TITLE IV-E INTERAGENCY AGREEMENT CONTACT LIST Updated 10/31/11 report immediately following Section N of this FACCR.
- **Per FAPMTL No. 225 (dated 12-1-11)**, effective for SFY12, as outlined in Section 309.50.20 of Amended Substitute House Bill 153 of the 129th General Assembly, a PCSA may elect to transfer all or a portion of its SCPA allocation to the county's Families and Children First Council.
<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPMTL225>
- **See BCFTA Update 2013-21 regarding costs associated with county lay-off of staff at**
<http://jfs.ohio.gov/ofs/bcfta/BB/20130514-BCFTA-Update-2013-21-County-Lay-off-SFY14.stm>
- **See BCFTA Update 2014-14 regarding costs associated with county lay-off of staff at**
http://jfs.ohio.gov/ofs/bcfta/BB/BCFTAUpdate_2014-14_SF15_CountyLayoff.stm
- **See also FAPL No. 34, Abnormal or Mass Severance Pay at**
<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPL34>

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ODJFS Specific Information

(2.) Program Funding

See ODJFS Programs SFAE Testing Spreadsheet for Program Funding.

Title IV-E rates:

Foster Care Maintenance Rates are described in OAC 5101:2-47-17 / 5101:2-47-18 & 5101:2-47-19.

- See Family, Children and Adult Services Procedure Letter (FCASPL) No. 239 dated 10-10-12, for revised Title IV-E Foster Care Maintenance (FCM) Rate Revisions effective September 30, 2012 <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASPL239>
- See Family, Children and Adult Services Procedure Letter (FCASPL) No. 251 dated 9-30-13, for revised Title IV-E Foster Care Maintenance (FCM) Rate Revisions effective September 30, 2013 <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASPL251>
- See Family, Children and Adult Services Procedure Letter (FCASPL) No. 272 dated 9-15-14, for revised Title IV-E Foster Care Maintenance (FCM) Rate Revisions effective September 30, 2014 <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASPL272>
- See Transmittal FCASMTL 314 which also specifies that FCM rates are found in a "Family, Children and Adult Services Procedure Letter" found at <http://emanuals.odjfs.state.oh.us/emanuals> and is published once a year, <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASMTL314>.

See also <http://jfs.ohio.gov/ocf/publications.stm> for Title IV-E reimbursement ceilings and payment calculators.

(3.) AOS Testing Considerations

Auditors should evaluate cost pools and reporting requirements that are consistent between ODJFS grant programs and only test these once rather than with each grant program. The following table shows where some efficiencies can be gained for common cost pools (FACCR Section A) and reports (FACCR Section L):

Reported on:	Program:	County Fund Paid from:	RMS Cost Pool
JFS 02827	Medicaid, CHIP, Food Assistance, TANF, SSBG, CCBG	Public Assistance (PA) Fund	IMRMS / SSRMS
JFS 02750	Child Support Enforcement	Child Support Administrative Fund	CSRMS
JFS 02820	Foster Care & Adoption	Children Services Workers	CWRMS or SSRMS (if combined agency)

For an overview of requirements tested by program: see AOS spreadsheet, ODJFS list of program & applicable requirements. These reports are in CFIS Web, the reports for each agency are CR520 reports, however on the electronic report in CFIS Web, the report will still be designated at the bottom as 2827, 2750 or 2820.

(4.) Reporting in the Schedule of Expenditures of Federal Awards

The County federal schedule will report administrative and other expenditures paid by the County (including provider payments) whether charged directly to the program or allocated through a cost allocation plan or cost pool.

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ODJFS Specific Information

For guidance on testing the County JFS Schedule of Federal Awards Expenditures (SFAE), auditors should refer to the 'County JFS SFAE Testing Spreadsheet' (separately posted). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SFAE, there are some programs or parts of program that are not reflected in either of these report. The spreadsheet provides program specific information for testing the SFAE.

County courts may receive IV-E reimbursements. Courts are not to be considered subrecipients of the county Foster Care but rather of ODJFS. The court would report their own IV-E FCM and FC admin expenditures on their federal schedule using their pass through numbers and the county JFS would report their own IV-E FCM and FC admin expenditures on their federal schedule and the county would further report both amounts on the county wide federal schedule either separately (if different pass through numbers) or as a gross amount (if same pass through numbers).

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SFAE.

To ensure expenditures are reported accurately by CFDA#, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for CFDA #93.658. A-133.310(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. Please note there may be two subgrant agreements in place for the calendar year. If that is the case then report both numbers (i.e. G-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Foster Care	#93.658	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

Foster Care Program Part II

ODJFS Specific Information

(5.) Information systems, including a description on how they operate (i.e. CRIS-E, CFIS, PET)

Computer Systems

The following State-level systems are utilized by Counties for these programs:

- SACWIS - SACWIS is the statewide computer application use in support of day-to-day child welfare job tasks. The acronym "SACWIS" stands for Statewide Automated Child Welfare Information System. More information on the SACWIS system is available at <http://jfs.ohio.gov/sacwis/>.

SACWIS is a statewide comprehensive case management computer system designed to automate the delivery of child welfare services. The system was designed to help you and other county, state, and private agency workers share information, manage your workloads, and maintain accurate data for decision making. SACWIS is administered by the Ohio Department of Job and Family Services (ODJFS), in partnership with the state's 88 Public Children Services Agencies (PCSAs). The system's mission is to support service delivery and practice for the safety, permanency, and well-being of children and families.

SACWIS is used at the county level to:

- Document intake and case information
 - Determine IV-E eligibility and reimbursement
 - Maintain services
 - Manage provider information, licensing, and payments
 - Process adoptions and subsidies
 - Make payments to private agencies
 - Maintain private agency service contracts
- CRIS-E - Used primarily to determine eligibility and benefit amounts for Food Stamps, TANF, SCHIP, and Medicaid; and generates the voucher summary detail for these programs. It also maintains data entered by the case workers related to the recipients and their cases. ODJFS website gives specific CRIS-E reporting tools for County PRC programs at http://jfs.ohio.gov/OWF/prc/Reporting_Tool.stm
 - CFIS – (County Finance Information System) July 1, 2009 County JFS finance offices began using CFIS which drives the financial reporting (Forms 2827, 2750, and 2820, RMS activity, etc). The current and archived CFIS information can be accessed at the County JFS site. The County Finance Information System (CFIS) Web went live on July 1, 2012. At the county level financial data is imported (pulled) from templates or from interfaced systems like WebRMS and SACWIS into the CFIS Web reporting system. Information flows from OAKS through CFIS and down to the county system. Each grant is coded separately. ODJFS has a spreadsheet for coding in CFIS. ODJFS updates this information each year.

ISA will be testing CFIS Web (including the RMS System used to track Random Moment Sampling activity and allocation of program expenditure. A recap of that work performed and any user control considerations will be sent out when available for 2014.

The OAKS general controls portion tested as part of the Statewide SSAE 16 SOC 1 engagement, however, will continue to be on a state fiscal year (6/30).

- As noted previously, County JFS fiscal offices use CFIS Web to record their expenditures. However, this system does not link the information into the county auditor's expenditure ledgers. The counties can manually reenter the information or they may use a computer program for this upload process, such as PET (Maximus Program). The State Region does not look at PET (or similar programs). Auditors will need to test the information in the PET system to the amounts recorded in the County Auditor's records for accuracy.

Foster Care Program Part II

ODJFS Specific Information

- Maximus notified several counties in 2013 that it would remove the PET system from its business line. ODJFS has responded to this decision by developing a Ledger Reporting solution to replace the PET system and it will be a new module in CFIS Web and available for all ODJFS subrecipients. This change will not impact any of our 2014 audits. This Ledger Reporting system was implemented on January 1, 2015. Although all counties have the opportunity to use this module, not all counties use the system. Please see BCFTA update at [http://jfs.ohio.gov/ofs/bcfta/BB/2014011314 - BCFTAUpdateCountyLedgerSystem.stm](http://jfs.ohio.gov/ofs/bcfta/BB/2014011314-BCFTAUpdateCountyLedgerSystem.stm) for further information. Maximus indicated it will continue to support the PET system until Dec 2014.
- According to ODJFS, the list of allowable PAA's has been added to several times since BCFTA update # 2011-17 was issued on 3-24-11, the new CFIS Web Report CR112 shows all the valid PAA's and agencies can print this report.
- With the implementation of CFIS Web, ODJFS has developed a new process to replace the function of the Configuration File. The new process is called "Adjustment to a Prior Period Allocated and Approved Expenditure" or APAA. Agencies will utilize this process in instances where an adjustment needs to occur and direct coding is not available (i.e. audit, ERIP, and errors). This process can be initiated by the local agency or by ODJFS and is recorded on form JFS 01179. See BCFTA updated 2013-17 dated 2/28/13 for further information <http://jfs.ohio.gov/ofs/bcfta/BB/20130228-BCFTA-Update-2013-17-APAA.stm> .

NOTE: ODJFS is not granting auditors of County JFS programs access to the JFS systems. ODJFS is encouraging County JFS offices to cooperate with audit requests. Per Office of Fiscal and Monitoring Services' County Monitoring Advisory Bulletin 2012-01 / Workforce Investment Act Advisory Bulletin 2012-01, dated February 13, 2012, in part:

“County agency management personnel are obligated to provide the necessary data to the regional auditors or their designees. However, due care must be taken to safeguard the information provided to the AOS and its contractors. Under no circumstances should agency management or staff give the AOS audit staff access to any ODJFS systems. Each agency must make a reasonable effort to limit the disclosure of protected health information to the minimum necessary to accomplish the intended purpose of the disclosure. The agencies must provide the data to the AOS via encrypted media, i.e. memory sticks, CDs or DVDs, external hard drives etc., in accordance with state guidelines on secure portable media. The method through which data are transferred is at the sole discretion of each local director.”

PART III

A. Activities Allowed or Unallowed OMB Compliance Requirements

Compliance Requirements

The specific requirements for activities allowed or unallowed are unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program.

Important Note: For a cost to be allowable, it must (1) be for a purpose the specific award permits and (2) fall within 2 CFR 225's allowable cost guidelines. These two criteria are roughly analogous to classifying a cost by both program/function and object. That is, the grant award generally prescribes the allowable program/function while 2 CFR 225 prescribes allowable object cost categories and restrictions that may apply to certain object codes of expenditures.

For example, could a government use an imaginary Homeland Security grant to pay OP&F pension costs for its police force? To determine this, the client (and we) would look to the grant agreement to see if police activities (security of persons and property function cost classification) met the program objectives. Then, the auditor would look to 2 CFR 225 to determine if pension costs (an object cost classification) are permissible. (2 CFR 225, Appendix B states they are allowable, with restrictions, so we would need to determine if the auditee met the restrictions.) Both the client and we should look at 2 CFR 225 even if the grant agreement includes a budget by object code approved by the grantor agency.

Source of Governing Requirements

The requirements for activities allowed or unallowed are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

OMB Specific Information

1. Activities Allowed

- a. Funds may be expended for Foster Care maintenance payments on behalf of eligible children, in accordance with the Title IV-E agency's Foster Care maintenance payment rate schedule and in accordance with 45 CFR section 1356.21, to individuals serving as foster family homes, to child-care institutions, or to public or private child-placement or child-care agencies. Such payments may include the cost of (and the cost of providing, including certain associated administrative and operating costs of an institution) food, clothing, shelter, daily supervision, school supplies, personal incidentals, liability insurance with respect to a child, and reasonable travel to the child's home for visitation, as well as reasonable travel for the child to remain in the same school he or she was attending prior to placement in foster care (42 USC 672(b)(1) and (2), (c)(2), and 675(4)).
- b. Funds may be expended for training (including both short and long-term training at educational institutions through grants to such institutions or by direct financial assistance to students enrolled in such institutions) of personnel employed or preparing for employment by the agency administering the plan (42 USC 674(a)(3)(A)). All training activities and costs funded under Title IV-E shall be included in the Title IV-E agency's training plan for Title IV-B (45 CFR section 1356.60(b)(2)).
- c. Funds may be expended for short-term training of: (1) relative guardians; (2) State/tribe-licensed or State/tribe-approved child welfare agencies providing services to children receiving Title IV-E assistance; (3) child abuse and neglect court personnel; (4) agency, child or parent attorneys; (5) guardians ad litem; and, (6) court appointed special advocates (42 USC 674(a)(3)(B), as amended by Section 203 of Pub. L. No. 111-351).

PART III

A. Activities Allowed or Unallowed (Continued)

OMB Compliance Requirements

- d. Funds may be expended for short-term training, including associated travel and per diem, of current or prospective foster parents and staff of licensed or approved child-care institutions at the initiation of or during their period of care (45 CFR section 1356.60(b)(1)(ii)).
- e. Funds may be expended for costs directly related to the administration of the program, that are necessary for the proper and efficient administration of the Title IV-E plan. The approved public assistance cost allocation plan (States) or approved cost allocation methodology (tribes) shall identify which costs are allocated and claimed under this program. Examples of allowable costs for the administration of the Foster Care program include those associated with eligibility determination and redetermination; referral to services; preparation for and participation in judicial determinations; hearings and appeals; rate setting; placement of the child; development of the case plan; case reviews; case management and supervision; recruitment and licensing of foster homes and institutions; costs related to data collection and reporting; and a proportionate share of related agency overhead (45 CFR section 1356.60(c)).
- f. To the extent that allowable activities constituting training and administrative costs are allocated to the program through application of a Title IV-E participation rate (sometimes called the eligibility, penetration, or discount rate), this rate must be calculated by dividing the number of Title IV-E foster care eligible children by the total number of children in foster care pursuant to the definition of foster care in 45 CFR section 1355.20. The numerator is comprised of the total number of children in foster care determined to meet all Title IV-E eligibility requirements. A Title IV-E agency may also include in the numerator otherwise eligible children placed with relatives pending foster family home approval or licensure (for the lesser of the average time it takes to license a foster home or 12 months) and children moving from a facility that is not licensed to one that is for up to one month pursuant to Section 472(i) (1) of the Social Security Act. The denominator is comprised of the total number of children who are in foster care, including those that are Title IV-E eligible and those that are not or have not yet been determined Title IV-E eligible. Any methodology for claiming administrative costs, including the calculation of the participation rate described above, must be a part of the State's approved cost allocation plan or a tribe's approved cost allocation methodology (42 USC 672(i) and 674(a) (3), 2 CFR part 225, 45 CFR section 95.507(b) (4), 45 CFR section 1355.20 and Child Welfare Policy Manual section 8.1C Q/A#8).
- g. With any required ACF approval, funds may be expended for costs related to design, implementation and operation of a state-wide or tribal service area-wide data collection system (45 CFR sections 1356.60(d) and 95.611).
- h. Under Section 1130 of the Social Security Act, Title IV-E agencies may be granted authority to operate a demonstration project as set forth in ACF- approved terms and conditions. Any such terms and conditions applicable to the program identify the specific provisions of the Social Security Act that are waived, the additional activities that are deemed as allowable, and the scope and duration (which may not exceed a maximum of 5 total years unless specifically approved for further continuation) of the demonstration project. The demonstration project must remain cost neutral to the Federal government, as provided for in a methodology contained in the approved project terms and conditions involving either a matched comparison group or a capped allocation (42 USC 1320a-9 and Section 201 of Pub. L. No. 112-34).

Allowable activities for which funds may be expended under an approved demonstration project are as follows:

- (1) Costs incurred prior to project implementation for the development of the project that are included in an approved Developmental Cost Plan (42 USC 1320a-9 and Section 201 of Pub. L. No. 112-34).

PART III

A. Activities Allowed or Unallowed (Continued)

OMB Compliance Requirements

- (2) Costs incurred at any point during the project lifespan for project evaluation in accordance with an approved Project Evaluation Plan (42 USC 1320a–9 and Section 201 of Pub. L. No. 112-34).
- (3) Costs for otherwise Title IV-E allowable program activities provided as part of the operation of a demonstration project (i.e. to the extent that geographic and Title IV-E funding category components are included in the scope of the approved project) on behalf of Title IV-E eligible children to the extent that the approved cost neutrality limit or payment schedule (if applicable) is not exceeded (42 USC 1320a–9 and Section 201 of Pub. L. No. 112-34).
- (4) Costs for approved specified project intervention activities performed as part of the operation of a demonstration project on behalf of designated children and families (including those approved activities cited as otherwise Title IV-E unallowable) to the extent that the approved cost neutrality limit or payment schedule (if applicable) is not exceeded (42 USC 1320a–9 and Section 201 of Pub. L. No. 112-34).
- (5) Costs for other activities performed throughout the jurisdiction of the Title IV-E agency deemed as allowable through specifically approved Title IV-E waiver provisions (including those approved activities cited as otherwise Title IV-E unallowable) to the extent that the approved cost neutrality limit or payment schedule (if applicable) is not exceeded (42 USC 1320a–9 and Section 201 of Pub. L. No. 112-34).

2. Activities Unallowed

- a. Costs of social services provided to a child, the child's family, or the child's foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors, or home conditions are unallowable (45 CFR section 1356.60(c)(3)).
- b. Costs claimed as foster care maintenance payments that include medical, educational or other expenses not outlined in 42 USC 675(4)(A).

PART III

A. Activities Allowed or Unallowed

ODJFS Compliance Requirements

Note: Some counties within the State of Ohio receive a Foster Care waiver from ODJFS as the result of an ODJFS waiver from the federal cognizant agency. The Foster Care waiver provided the counties with more flexibility to provide additional programs not traditionally eligible under IV-E.

RMS

The following transmittal letters communicate the most recent changes to the OAC rules concerning the web-based RMS system:

- OAC 5101:9-7-23 Child Support Random Moment Sample (RMS) Time Study
 - See FAPMTL No. 229 (eff 12/29/11) at <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPMTL229>
- OAC 5101:9-7-20 Income Maintenance, Workforce, Social Services, and Child Welfare Random Moment Sample (RMS) Time Studies
 - See FAPMTL No. 248 (eff 6/11/12) at <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPMTL248>

See also BCFTA Web WebRMS reports at http://jfs.ohio.gov/ofs/bcfta/TOOLS/Regional-Quarterly-Meeting/Jul-Sept-2011/WebRMS_ReportList.pdf also <http://jfs.ohio.gov/ofs/bcfta/TOOLS/RMS/RMSTADocument.pdf> and the desk guide at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/RMS/RMSDeskGuide.pdf> . The Web RMS user manual was updated December 2013 and is available here http://jfs.ohio.gov/ofs/bcfta/TOOLS/RMS/RMS_UserManual.stm .

The RMS forms are time studies which are designed to measure county staff activity regarding income maintenance and social services programs. The RMS studies are completed on a quarterly basis by all positions performing directly related program functions, with the exception of positions performing administrative support or supervisory functions unless the person actually provides direct services. The RMS system selects the staff sample for completing the RMS from the staff rosters (FTE reporting) submitted by the county RMS coordinators and determines the sampling times.

Data collected from these time studies are used to calculate the percentage of time spent on the program. The percentages are used by the County agency system to allocate expenditures reported on the ODJFS 02820 (CFIS Web CR 520) financial statements.

County expenditures primarily consist of administrative expenses, most of which are captured through the RMS process discussed above; however, there may be non-RMS related expenditures as noted above performing administrative support or supervisory functions only, such as the JFS Director, human resource employees, etc. These are the administrative staff whose expenses belong in the shared cost pool. If it can be determined that a supervisor only supervises staff in one program- type cost pool, that supervisor's expenses are included in the program-type cost pool and allocated along with their staff's expenses by the RMS statistics for that particular program type.

RMS based funding has a one month lag time. For example, RMS reporting for September, October and November drives the quarterly funding for October, November and December.

RMS sample sizes required per OAC:

RMS Type	Agency Size	# of Observations
Income Maintenance (IMRMS)	Metro	Minimum of 2,300
Income Maintenance (IMRMS)	Suburban & Rural	Minimum of 354
Social Services (SSRMS), Child Welfare (CWRMS), Juvenile Ct	1-10 Participating Positions	Minimum of 33 per worker
Social Services (SSRMS), Child Welfare (CWRMS), Juvenile Ct	11-74 Participating Positions	Minimum of 354
Social Services (SSRMS), Child Welfare (CWRMS), Juvenile Ct	75 or more Participating Positions	Minimum of 2,400

PART III

A. Activities Allowed or Unallowed (Continued)

ODJFS Compliance Requirements

Child Support (CSRMS)		Minimum of 354
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AOS Additional Testing Consideration

Sections A & B are most often tested using the same sample. Additional program specific requirements / testing considerations are included in Section A that would also affect Section B.

County testing will primarily consist of the following:

- Administrative expenses
- FTE/RMS/Cost pools
- Direct expenditures

Auditors will need to test pooled costs separately (RMS) from direct charges (County ledgers).

All salaries and indirect expenses are included in cost pools. There are two levels of allocation for County JFS expenditures. Costs benefiting all programs (rent, leases, utilities, supplies, indirect employee costs for positions such as the agency director, personnel, fiscal, related compensation, etc.) are included in the Shared Costs Pool and are allocated based on the Quarterly Report of the County JFS Full Time Equivalent (FTE) Positions submitted to ODJFS. Shared costs are distributed in CFIS Web based on the IM, SS, and CSEA FTE percentages.

More information regarding FTE reporting is available at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/TOOLS.stm>. FTE reporting was previously accomplished on Form 4290, which has been replaced by CFIS Web form CR 445.

Allowable costs on FTE Report associated with Employees			
Reported on:	Program:	County Fund Paid from:	RMS Cost Pool
JFS 02827	Medicaid, CHIP, Food Assistance, TANF, SSBG, CCBG	Public Assistance (PA) Fund	IMRMS / SSRMS
JFS 02750	Child Support Enforcement	Child Support Administrative Fund	CSRMS
JFS 02820	Foster Care & Adoption	Children Services Workers	CWRMS or SSRMS (if combined agency)

These electronic reports in CFIS Web are designated as CR520 reports, they will still be designated at the bottom as 2827, 2750 or 2820.

Costs are then allocated to the program level based on the RMS studies.

Auditors will need to test both FTE reporting and RMS. The FTE reporting and RMS testing is included in the audit program testing file (93_658_Foster Care_2013_audit program_county JFS only_March 2014.docx) due to its impact on the allocation of expenditures.

Auditors can determine population for RMS testing from a summary report for the quarter on CFIS that uploads into the RMS system. There is a data file with this information in CFIS that can be downloaded at the County JFS site.

PART III

B. Allowable Costs/Cost Principles

OMB Compliance Requirements

Applicability of OMB Cost Principles Circular

The following OMB cost principle circular prescribes the cost accounting policies associated with the administration of Federal awards by States, local governments, and Indian tribal governments (State rules for expenditures of State funds apply for block grants authorized by the Omnibus Budget Reconciliation Act of 1981 and for other programs specified in Appendix I). Federal awards administered by publicly-owned hospitals and other providers of medical care are exempt from OMB's cost principles circulars, but are subject to requirements promulgated by the sponsoring Federal agencies (e.g., the Department of Health and Human Services 45 CFR, part 74, Appendix E). The cost principles applicable to a non-Federal entity apply to all Federal awards received by the entity, regardless of whether the awards are received directly from the Federal Government or indirectly through a pass-through entity. The circular describes selected cost items, allowable and unallowable costs, and standard methodologies for calculating indirect costs rates (e.g., methodologies used to recover facilities and administrative costs (F&A) at institutions of higher education). Federal awards include Federal programs and cost-type contracts and may be in the form of grants, contracts, and other agreements.

Source of Governing Requirements

The requirements for allowable costs/cost principles are contained in the A-102 Common Rule (§____.22) (**45 CFR part 92**), program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The applicable cost principle circular is:

- **OMB Circular A-87, 'Cost Principles for State, Local and Indian Tribal Governments' (2 CFR part 225).**

Although this cost principle circular has been reissued in Title 2 of the CFR for ease of access, the OMB Circular A-133 Compliance Supplement refers to it by the circular title and numbering. However, auditors should use the authoritative reference of 2 CFR Part 225 ... when citing noncompliance.

Note: This FACCR is designed for County Governments (based on the requirements of OMB Circular A-87). It is not intended for use when performing a Single Audit for a Higher Educational Institution or a Non-Profit Organization.

Important Note: For a cost to be allowable, it must (1) be for a purpose the specific award permits and (2) fall within A-87's (codified in 2 CFR Part 225) allowable cost guidelines. These two criteria are roughly analogous to classifying a cost by both program/function and object. That is, the grant award generally prescribes the allowable program/function while 2 CFR Part 225 prescribes allowable object cost categories and restrictions that may apply to certain object codes of expenditures.

For example, could a government use an imaginary Homeland Security grant to pay OP&F pension costs for its police force? To determine this, the client (and we) would look to the grant agreement to see if police activities (security of persons and property function cost classification) met the program objectives. Then, the auditor would look to 2 CFR Part 225 to determine if pension costs (an object cost classification) are permissible. (2 CFR Part 225, Appendix B states they are allowable, with restrictions, so we would need to determine if the auditee met the restrictions.) Both the client and we should look at 2 CFR Part 225 even if the grant agreement includes a budget by object code approved by the grantor agency.

Exhibit 1 of Part 3 of the OMB Circular A-133 Compliance Supplement, Selected Items of Cost (included in at the end of Part B to this FACCR, lists the treatment of the selected costs items in the circular.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

OMB CIRCULAR A-87 COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS

Introduction

2 CFR Part 225 OMB Circular A-87 (A-87) establishes principles and standards for determining allowable direct and indirect costs for Federal awards. This section is organized into the following areas of allowable costs: State/Local-Wide Central Service Costs; State/Local Department or Agency Costs (Direct and Indirect); and State Public Assistance Agency Costs.

Cognizant Agency

A-87, Attachment A, paragraph B.6. defines 'cognizant agency' as the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under A-87 on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies (*Federal Register*, 51 FR 552, January 6, 1986). This listing is available on at http://www.whitehouse.gov/sites/default/files/omb/assets/financial_pdf/fr-notice_cost_negotiation_010686.pdf. References to cognizant agency in this section should not be confused with the cognizant Federal agency for audit responsibilities, which is defined in OMB Circular A-133, Subpart D. §____.400(a).

Availability of Other Information

Additional information on cost allocation plans and indirect cost rates is found in the Department of Health and Human Services (HHS) publications: *A Guide for State, Local and Indian Tribal Governments* (ASMB C-10); *Review Guide for State and Local Governments State/Local-Wide Central Service Cost Allocation Plans and Indirect Cost Rates*; and the *DCA Best Practices Manual for Reviewing Public Assistance Cost Allocation Plans* which are available at <https://rates.psc.gov/fms/dca/PA%20BPM.pdf> and <https://rates.psc.gov/fms/dca/revisedslguide.pdf>, respectively.

Indirect Costs Include:

- Costs originating at the **State or Local-Wide** level, such as: Personnel, Budgeting, Data Center, Accounting, Treasurer, Auditor (e.g., audit costs, county auditor preparation of SEFA)
- Costs originating at the **Departmental** level, such as: Director/Asst. Director's Compensation, Secretaries, Space, Supplies (e.g., Dir.'s compensation for the Community & Economic Dev. Dept.)
- Costs originating at the **Divisional** level, such as: Director/Asst. Director's Compensation, Secretaries, Space, Supplies (e.g., Asst. Dir.'s compensation for the Economic Dev. Division)

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

Allowable Costs - State/Local-Wide Central Service Costs

State/Local-Wide Cost Allocation Plan (SWCAP/LWCAP)

Most governmental entities provide services, such as accounting, purchasing, computer services, and fringe benefits, to operating agencies on a centralized basis. Since the Federal awards are performed within the individual operating agencies, there must be a process whereby these central service costs are identified and assigned to benefiting operating agency activities on a reasonable and consistent basis. The State/local-wide central service cost allocation plan (CAP) provides that process. (Refer to A-87, Attachment C, State/Local-Wide Central Service Cost Allocation Plans, for additional information and specific requirements.)

The allowable costs of central services that a governmental unit provides to its agencies may be allocated or billed to the user agencies. The State/local-wide central service CAP is the required documentation of the methods used by the governmental unit to identify and accumulate these costs, and to allocate them or develop billing rates based on them.

Allocated central service costs (referred to as Section I costs) are allocated to benefiting operating agencies on some reasonable basis. These costs are usually negotiated and approved for a future year on a 'fixed-with-carry-forward' basis. Examples of such services might include general accounting, personnel administration, and purchasing. Section I costs assigned to an operating agency through the State/local-wide central service CAP are typically included in the agency's indirect cost pool.

Billed central service costs (referred to as Section II costs) are billed to benefiting agencies and/or programs on an individual fee-for-service or similar basis. The billed rates are usually based on the estimated costs for providing the services. An adjustment will be made at least annually for the difference between the revenue generated by each billed service and the actual allowable costs. Examples of such billed services include computer services, transportation services, self- insurance, and fringe benefits. Section II costs billed to an operating agency may be charged as direct costs to the agency's Federal awards or included in its indirect cost pool.

Compliance Requirements - State/Local-Wide Central Service Costs

1. Basic Guidelines

- a. The basic guidelines affecting allowability of costs (direct and indirect) are identified in A-87, Attachment A, paragraph C.
- b. To be allowable under Federal awards, costs must meet the following general criteria (A-87, Attachment A, paragraph C.1):
 1. Be necessary and reasonable for the performance and administration of Federal awards. (Refer to A-87, Attachment A, paragraph C.2 for additional information on reasonableness of costs.)
 2. Be allocable to Federal awards under the provisions of A-87. (Refer to A-87, Attachment A, paragraph C.3 for additional information on allocable costs.)
 3. Be authorized or not prohibited under State or local laws or regulations.
 4. Conform to any limitations or exclusions set forth in A-87, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
 5. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

6. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
 7. Be determined in accordance with generally accepted accounting principles, except as otherwise provided in A-87.
 8. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award, except as specifically provided by Federal law or regulation.
 9. Be net of all applicable credits. (Refer to A-87, Attachment A, paragraph C.4 for additional information on applicable credits.)
 10. Be adequately documented.
2. *Selected Items of Cost*
- a. Sections 1 through 43 of A-87, Attachment B, provide the principles to be applied in establishing the allowability or unallowability of certain items of cost. (For a listing of costs, refer to Exhibit 1 of this part of the Supplement.) These principles apply whether a cost is treated as direct or indirect. Failure to mention a particular item of cost in this section of A-87 is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment or standards provided for similar or related items of cost.
 - b. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal awards and its conformance with the general policies and principles stated in A-87, Attachment A.
3. *Submission Requirements*
- a. Submission requirements are identified in A-87, Attachment C, paragraph D.
 - b. A State is required to submit a State-wide central service CAP to HHS for each year in which it claims central service costs under Federal awards.
 - c. A local government that has been designated as a 'major local government' by OMB is required to submit a central service CAP to its cognizant agency annually. This listing is posted on the OMB website (<http://www.whitehouse.gov/omb/management>). All other local governments claiming central service costs must develop a CAP in accordance with the requirements described in A-87 and maintain the plan and related supporting documentation for audit. Local governments are not required to submit the plan for Federal approval unless they are specifically requested to do so by the cognizant agency. If a local government receives funds as a subrecipient only, the primary recipient will be responsible for negotiating and/or monitoring the local government's plan.
 - d. All central service CAPs will be prepared and, when required, submitted within the 6 months prior to the beginning of the governmental unit's fiscal years in which it proposes to claim central service costs. Extensions may be granted by the cognizant agency.
4. *Documentation Requirements*
- a. The central service CAP must include all central service costs that will be claimed (either as an allocated or a billed cost) under Federal awards. Costs of central services omitted from the CAP will not be reimbursed.
 - b. The documentation requirements for all central service CAPs are contained in A-87, Attachment C, paragraph E. All plans and related documentation used as a basis for claiming costs under Federal awards must be retained for audit in accordance with the record retention requirements contained in the A-102 Common Rule.
5. *Required Certification* - No proposal to establish a central service CAP, whether submitted to a Federal cognizant agency or maintained on file by the governmental unit, shall be accepted and approved unless such costs have been certified by the governmental unit using the Certificate of Cost Allocation Plan as set forth in A-87, Attachment C.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

6. *Allocated Central Service Costs (Section I Costs)* - A carry-forward adjustment is not permitted for a central service activity that was not included in the previously approved plan or for unallowable costs that must be reimbursed immediately (A-87, Attachment C, paragraph G.3).
7. *Billed Central Service Costs (Section II Costs)*
 - a. Internal service funds for central service activities are allowed a working capital reserve of up to 60 days cash expenses for normal operating purposes (A-87, Attachment C, paragraph G.2). A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.
 - b. Adjustments of billed central services are required when there is a difference between the revenue generated by each billed service and the actual allowable costs (A-87, Attachment C, paragraph G.4). The adjustments will be made through one of the following methods:
 1. A cash refund to the Federal Government for the Federal share of the adjustment, if revenue exceeds costs,
 2. Credits to the amounts charged to the individual programs,
 3. Adjustments to future billing rates, or
 4. Adjustments to allocated central service costs (Section I) if the total amount of the adjustment for a particular service does not exceed \$500,000.
 - c. Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer (A-87, Attachment B, paragraph 22).

Source of Governing Requirements

The requirements for allowable costs/cost principles are contained in the A-102 Common Rule (§____.22) (45 CFR part 92), program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

Allowable Costs - State/Local Department or Agency Costs - Direct and Indirect

The individual State/local departments or agencies (also known as operating agencies) are responsible for the performance or administration of Federal awards. In order to receive cost reimbursement under Federal awards, the department or agency usually submits claims asserting that allowable and eligible costs (direct and indirect) have been incurred in accordance with A-87.

While direct costs are those that can be identified specifically with a particular final cost objective, the indirect costs are those that have been incurred for common or joint purposes, and not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate.

The indirect cost rate proposal (ICRP) provides the documentation prepared by a State/local department or agency, to substantiate its request for the establishment of an indirect cost rate. The indirect costs include: (1) costs originating in the department or agency carrying out Federal awards, and (2) costs of central governmental services distributed through the State/local-wide central service CAP that are not otherwise treated as direct costs. The ICRPs are based on the most current financial data and are used to either establish predetermined, fixed, or provisional indirect cost rates or to finalize provisional rates (for rate definitions refer to A-87, Attachment E, paragraph B).

Compliance Requirements - State/Local Department or Agency Costs - Direct and Indirect

1. *Basic Guidelines* - Refer to the previous section, 'Allowable Costs - State/Local-Wide Central Service Costs, 1.a - Compliance Requirements-Basic Guidelines,' for the guidelines affecting the allowability of costs (direct and indirect) under Federal awards.
2. *Selected Items of Cost* - Refer to the previous section, 'Allowable Costs - State/Local-Wide Central Service Costs, 1.b - Compliance Requirements-Selected Items of Cost,' for the principles to establish allowability or unallowability of certain items of cost. These principles apply whether a cost is treated as direct or indirect.
3. *Allocation of Indirect Costs and Determination of Indirect Cost Rates*
 - a. The specific methods for allocating indirect costs and computing indirect cost rates are as follows:
 1. *Simplified Method* - This method is applicable where a governmental unit's department or agency has only one major function, or where all its major functions benefit from the indirect cost to approximately the same degree. The allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures described in the circular (A-87, Attachment E, paragraph C.2).
 2. *Multiple Allocation Base Method* - This method is applicable where a governmental unit's department or agency has several major functions that benefit from its indirect costs in varying degrees. The allocation of indirect costs may require the accumulation of such costs into separate groupings which are then allocated individually to benefiting functions by means of a base which best measures the relative degree of benefit. (For detailed information, refer to A-87, Attachment E, paragraph C.3.)
 3. *Special Indirect Cost Rates* - In some instances, a single indirect cost rate for all activities of a department or agency may not be appropriate. Different factors may substantially affect the indirect costs applicable to a particular program or group of programs, e.g., the physical location of the work, the nature of the facilities, or level of administrative support required. (For the requirements for a separate indirect cost rate, refer to A-87, Attachment E, paragraph C.4.)
 4. *Cost Allocation Plans* - In certain cases, the cognizant agency may require a State or local governmental unit's department or agency to prepare a CAP instead of an ICRP. These are infrequently occurring cases in which the nature of the department or agency's

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

Federal awards makes impracticable the use of a rate to recover indirect costs. A CAP required in such cases consists of narrative descriptions of the methods the department or agency uses to allocate indirect costs to programs, awards, or other cost objectives. Like an ICRP, the CAP must be either submitted to the cognizant agency for review, negotiation and approval, or retained on file for inspection during audits.

4. *Submission Requirements*

- a. Submission requirements are identified in A-87, Attachment E, paragraph D.1. All departments or agencies of a governmental unit claiming indirect costs under Federal awards must prepare an ICRP and related documentation to support those costs.
- b. A State/local department or agency for which a cognizant Federal agency has been assigned by OMB must submit its ICRP to its cognizant agency. Smaller local government departments or agencies which are not required to submit a proposal to the cognizant Federal agency must develop an ICRP in accordance with the requirements of A-87, and maintain the proposal and related supporting documentation for audit. Where a local government receives funds as a subrecipient only, the primary recipient will be responsible for negotiating and/or monitoring the subrecipient's plan.
- c. Each Indian tribal government desiring reimbursement of indirect costs must submit its ICRP to its cognizant agency, which generally is the Department of the Interior.
- d. ICRPs must be developed (and, when required, submitted) within 6 months after the close of the governmental unit's fiscal year.

5. *Documentation and Certification Requirements*

The documentation and certification requirements for ICRPs are included in A-87, Attachment E, paragraphs D.2 and 3, respectively. The proposal and related documentation must be retained for audit in accordance with the record retention requirements contained in the A-102 Common Rule.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

Allowable Costs - State Public Assistance Agency Costs

State public assistance agency costs are (1) defined as all costs allocated or incurred by the State agency except expenditures for financial assistance, medical vendor payments, and payments for services and goods provided directly to program recipients (e.g., day care services); and (2) normally charged to Federal awards by implementing the public assistance cost allocation plan (CAP). The public assistance CAP provides a narrative description of the procedures that are used in identifying, measuring and allocating all costs (direct and indirect) to each of the programs administered or supervised by State public assistance agencies.

Attachment D of A-87 states that since the federally financed programs administered by State public assistance agencies are funded predominantly by HHS, HHS is responsible for the requirements for the development, documentation, submission, negotiation and approval of public assistance CAPs. These requirements are published in Subpart E of 45 CFR part 95.

Major Federal programs typically administered by State public assistance agencies include: Temporary Assistance for Needy Families (CFDA 93.558), Medicaid (CFDA 93.778), Supplemental Nutrition Assistance Program (CFDA 10.561), Child Support Enforcement (CFDA 93.563), Foster Care (CFDA 93.658), Adoption Assistance (CFDA 93.659), and Social Services Block Grant (CFDA 93.667).

Compliance Requirements - State Public Assistance Agency Costs

1. *Basic Guidelines* - Refer to the previous section, 'Allowable Costs - State/Local-Wide Central Service Costs, 1.a, Compliance Requirements-Basic Guidelines,' for the guidelines affecting the allowability of costs (direct and indirect) under Federal awards.
2. *Selected Items of Cost* - Refer to the previous section, 'Allowable Costs - State/Local-Wide Central Service Costs 1.b, Compliance Requirements-Selected Items of Cost,' for the principles to establish allowability or unallowability of certain items of cost. These principles apply whether a cost is treated as direct or indirect.
3. *Submission Requirements*

Unlike most State/local-wide central service CAPs and ICRPs, an annual submission of the public assistance CAP is not required. Once a public assistance CAP is approved, State public assistance agencies are required to promptly submit amendments to the plan if any of the following events occur (45 CFR section 95.509):

 - a. The procedures shown in the existing cost allocation plan become outdated because of organizational changes, changes to the Federal law or regulations, or significant changes in the program levels, affecting the validity of the approved cost allocation procedures.
 - b. A material defect is discovered in the cost allocation plan.
 - c. The State plan for public assistance programs is amended so as to affect the allocation of costs.
 - d. Other changes occur which make the allocation basis or procedures in the approved cost allocation plan invalid.

The amendments must be submitted to HHS for review and approval.
4. *Documentation Requirements* - A State must claim Federal financial participation for costs associated with a program only in accordance with its approved cost allocation plan. The public assistance CAP requirements are contained in 45 CFR section 95.507.
5. *Implementation of Approved Public Assistance CAPs* - Since public assistance CAPs are of a narrative nature, the Federal Government needs assurance that the cost allocation plan has been implemented as approved. This is accomplished by funding agencies' reviews, single audits, or audits conducted by the cognizant audit agency (A-87, Attachment D, paragraph E.1).

PART III

B. Allowable Costs/Cost Principles

ODJFS Compliance Requirements

Sections A & B are most often test together using the same sample. See also Section A.

As noted in the Guided Self-Assessment (GSA), the most significant administrative costs of the County JFS is compensation. Costs of compensation must be allocated by means of full-time equivalents (FTEs) and the RMS system, as set forth in the state cost allocation plan. The costs of providers should normally be charged directly to the benefiting program. Provider costs, including provider administrative costs, should not be charged to a cost pool as this would likely cause costs to be charged to non-benefiting programs, contrary to the federal cost allocation principles (OMB Circular A-87 / 2 CFR 225). Costs which are readily assignable as direct costs should be charged in that manner and not charged to a cost pool, unless required by the statewide cost allocation plan. Costs, whether charged directly or indirectly, should be charged only to benefiting federal programs. Subrecipients may not be paid any amounts in excess of allowable costs, whether as a fee or any other increment. For example, where a contractor is providing both WIA and TANF program services, each cost should be allocated by the contractor to the appropriate program and charged as direct program costs. On the other hand, where a contractor is providing general administrative services, such as the development of an agency-wide classification system for employees, those costs are not direct program costs. As the costs benefit all programs within the agency, they should be charged to the shared cost pool.

Counties have a cost allocation plan (CAP) for centralized services that includes County JFS Agencies. County JFS pays the County Auditor for their portion of the CAP.

Agencies place administrative expenditures in a pool; for combined agencies it is referred to as the shared cost pool. ODJFS allocates funding from the shared cost pool through FTE statistics and divides the expenditures into program cost pools (IM, SS, CS). Random Moment Sampling (RMS) statistics are used to allocate the expenditures in each of the separate program (IM, SS, CS) cost pools.

Auditors should be alert for the following:

- Expenditures reimbursed as part of the County CAP and being paid directly (could be charged directly to the program or allocated to a cost pool). Many County CAPs include rent therefore the County JFS should not be paying for rent as a direct expense. The County JFS could be paying the County twice for the same expenditure.
- Instances where County JFS offices may show these County CAP expenditures in the CFIS system even when they did not pay them to the County (offset by a negative expenditure in order to balance to the county auditor's records).
- Less than arm's length transactions (see example rent issue discussed below).

As noted in the ODJFS GSA, County family services agencies are not authorized under Ohio law to hold title to real property. The agencies routinely rent or lease (for federal grants management purposes, the terms are interchangeable) the facilities necessary for their operation. Rental costs are allowable costs to federal programs under OMB Circular A-87, Attachment B, item 37 (2 CFR 225). Rates must be reasonable, however in determining reasonableness, the agency shall research rental costs of comparable property, giving consideration to each of the following:

- Area market conditions;
- The type, life expectancy, condition, and value of the property leased.

County Family Service Agency shall review rental/lease agreements periodically to determine if circumstances have changed and other options are available.

If the County JFS rents facilities from the board of county commissioners, they are subject to additional restrictions under 2 CFR 225 (OMB Circular A-87). As the county family services agency and the board of county

PART III

B. Allowable Costs/Cost Principles (Continued)

ODJFS Compliance Requirements

commissioners are “related parties,” a rental transaction between the two is considered a “less-than-arm’s-length” transaction. As a result, allowable rental costs are limited to the amount that would be allowed had title to the property vested in the governmental unit; i.e., depreciation, maintenance, taxes and insurance. If the lease amount is tied to a bond schedule for the repayment of the county’s indebtedness on the building in question, this amount may be more than the allowable rental costs under 2 CFR 225, and the excessive amount would not be an allowable cost to federal programs.

ODJFS issued County Monitoring Advisory Bulletin 2008-001 regarding this matter. A copy of this Bulletin is available at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/LEASE/CountyMonitoringAdvisoryBulletin2008-001.pdf>.

Please note if the County capitalizes the interest, they can’t charge the JFS depreciation + interest as this would result in the County double-charging for the interest.

See also OAC 5101:9-4-11 (eff. 2-17-12) Rental Costs and Lease Agreements for the rule governing this requirement. This rule is also referred to in FACCR Section F - Equipment and Real Property Management.

Note: ORC 329.44 allows for JFS Districts to hold title to real property. Auditors will need to evaluate if the district is holding title to real property and will need to import testing procedures from the non-ARRA boiler plate faccr. Also keep in mind costs incurred for the acquisition of buildings and land, as “capital expenditures,” are unallowable as direct charges, except where approved in advance by the awarding agency. See 2 CFR 225, Appendix B, Section 15 (b) (1).

OAC 5101:9-1-15 (eff. 1-30-09) states the expenditure of funds received by grantees of federal funds and their subrecipients must follow cost principles established in 2 C.F.R. part 225 and be in accordance with state and local requirements. Where federal, state, or local requirements differ, the most restrictive shall apply. Part (H) of this section lists selected items of costs where there is more restrictive policy based on Ohio law and/or where policy clarifications have been received.

PART III

B. Allowable Costs/Cost Principles

OMB Compliance Requirements

ICRP (Testing of the Program)

The ICRP is based upon costs charged to cost pools representing costs of a base year. The base year often precedes the year in which the ICRP is prepared and the year the resulting Indirect Cost Rate Agreement (IDCRA) is used to charge indirect costs. For example, a non-federal entity may submit an ICRP in January 2013, based upon costs incurred and charged to cost pools during fiscal year ending June 30, 2012 (2012), the base year. The resulting IDCRA negotiated during year ending June 30, 2013 (2013) would be used as the basis for charging indirect costs to federal awards in the year ended June 30, 2014 (2014). For this example, the term IDCRA will also include an ICRP which is not required to be submitted to the federal agency for indirect cost negotiation but is retained on file is first used to charge indirect costs to federal awards the same as an approved plan resulting in an IDCRA.

An audit timing consideration is that the audit for 2012 (which covers the applicable cost pools) may be completed before the ICRP is submitted. Therefore, as part of the audit, the auditor cannot complete testing of the ICRP. Also, if the auditor waits to test the ICRP until 2014 (the year when this ICRP is first used to charge federal awards), the auditor would be testing 2012 records which would then be two years old.

Continuing this example, when the IDCRA is the basis of material charges to a major program in 2014, the auditor for 2014 is required to obtain appropriate assurance that the costs collected in the cost pools and allocation methods are in compliance with 2 CFR 225 cost principles. The following are some acceptable options the auditor may use to obtain this assurance.

- Perform interim testing of the costs charged to cost pools (e.g., determine from management the cost pools that management expects to include the ICRP and test the costs charged to those pools for compliance with the cost principles of 2 CFR 225 during the 2012 audit. As part of the 2013 audit, complete testing and verify management's representation against the ICRP finally submitted in 2013.
- Test costs charged to the cost pools underlying the ICRP during the audit of 2013, the year immediately following the base year. This would require testing of 2012 transactions.
- Wait until 2014, the year in which charges from the IDCRA are material to a major program and test costs charged to cost pools (2012) used to prepare the ICRP. This is a much more difficult approach because it requires going back two years to audit the cost charged to cost pools of the base year.

Advantages of the first two methods are that the testing of the costs charged to the cost pools occurs closer to the time when the transactions occur (which makes audit exceptions easier to resolve). When material indirect costs are charged to any Type A program (determined in accordance with Circular A-133), auditors are strongly encouraged to use one of the first two methods. This is because under the risk-based approach, described in OMB Circular A-133, all Type A programs are required to be considered major programs at least in every three years and the IDCRA is usually used to charge federal awards for at least three years.

When the government submits an IDCRA, the government provides written assurance to the federal government that the plan includes only allowable costs. Accordingly, any material unallowable costs reflected in the ICRP should be reported as an audit finding in the year in which they are first found by audit.

An ICRP may result in an IDCRA that covers one year, but most often results in a multi-year IDCRA. When an ICRP has been tested in an prior year and this testing provides the auditor appropriate audit assurance, in subsequent years the auditor is only required to perform tests to ascertain if there have been material changes to the cost accounting practices and, if so, that the federal cognizant agency for indirect cost negotiation has been informed.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

The auditor should take appropriate steps to coordinate testing of costs charges to cost pools supporting an ICRP with the client and, as appropriate, with the federal cognizant agency for indirect cost negotiation.

The auditor should consult with the client in the base year and the year in which the ICRP is submitted to determine the best (e.g., most efficient) alternative under the circumstances.

PART III

B. Allowable Costs/Cost Principles (Continued)

OMB Compliance Requirements

**LIST OF SELECTED ITEMS OF COST CONTAINED IN OMB COST PRINCIPLES CIRCULAR A-87 (codified in 2 CFR Part 225)
(Effective August 31, 2005)**

The following exhibit provides an updated listing of selected items of cost contained in 2 CFR part 225 based on the changes contained in the *Federal Register* notice dated August 31, 2005. This is available at the following link: http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf.

The exhibit lists the selected items of cost along with a cursory description of their allowability. The numbers in parentheses refer to the cost item in Appendix B of 2 CFR part 225. The reader is strongly cautioned not to rely exclusively on the summary but to place primary reliance on the referenced circular text. There are also cost items listed auditors may identify in the testing that are not specifically addressed in the CFR.

Selected Cost Item	OMB Circular A-87, Attachment B State, Local, & Indian Tribal Gov'ts
Advertising and public relations Costs	(1) Allowable with restrictions
Advisory councils	(2)-Allowable with restrictions
Alcoholic beverage	(3)-Unallowable
Alumni/ae activities	Not specifically addressed
Audit costs and related services	(4)-Allowable with restrictions and as addressed in OMB Circular A-133
Bad debts	(5)-Unallowable
Bonding costs	(6)-Allowable with restrictions
Commencement and convocation costs	Not specifically addressed
Communication costs	(7)-Allowable
Compensation for personal services	(8)-Unique criteria for support
Compensation for personal services - organization-furnished automobile	Not specifically addressed
Compensation for personal services - sabbatical leave costs	Not specifically addressed
Compensation for personal services - severance pay	(8)-Allowable with restrictions
Contingency provisions	(9)-Unallowable with exceptions
Deans of faculty and graduate schools	Not addressed
Defense and prosecution of criminal and civil proceedings and claims	(10)-Allowable with restrictions
Depreciation and use allowances	(11)-Allowable with qualifications
Donations and contributions	(12)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)

PART III
B. Allowable Costs/Cost Principles (Continued)
OMB Compliance Requirements

Employee morale, health, and welfare costs	(13)-Allowable with restrictions
Entertainment costs	(14)-Unallowable
Equipment and other capital expenditures	(15)-Allowability based on specific requirements
Fines and penalties	(16)-Unallowable with exception
Fundraising and investment management costs	(17)-Unallowable with exceptions
Gains and losses on depreciable assets	(18)-Allowable with restrictions (Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs)
General government expenses	(19)-Unallowable with exceptions
Goods or services for personal use	(20) Unallowable
Housing and personal living expenses	Not specifically addressed
Idle facilities and idle capacity	(21)-Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions
Insurance and indemnification	(22)-Allowable with restrictions
Interest	(23)-Allowable with restrictions
Interest - substantial relocation	Not specifically addressed
Labor relations costs	Not specifically addressed
Lobbying	(24)-Unallowable
Lobbying - executive lobbying costs	(24.b)-Unallowable
Losses on other sponsored agreements or contracts	Not specifically addressed
Maintenance and repair costs	(25)-Allowable with restrictions (Maintenance, operations, and repairs)
Materials and supplies costs	(26)-Allowable with restrictions
Meetings and conferences	(27)- Allowable with restrictions
Memberships, subscriptions, and professional activity costs	(28)-Allowable as a direct cost for civic, community and social organizations with Federal approval; unallowable for lobbying organizations.
Organization costs	Not specifically addressed
Page charges in professional journals	(34.b)-Allowable with restrictions (addressed under "Publication and printing costs")
Participant support costs	Not specifically addressed
Patent costs	(29)-Allowable with restrictions
Plant and homeland security costs	(30)-Allowable with restrictions

PART III
B. Allowable Costs/Cost Principles (Continued)
OMB Compliance Requirements

Pre-agreement costs	(31)-Allowable with restrictions (Pre-award costs)
Professional service costs	(32)-Allowable with restrictions
Proposal costs	(33)-Allowable with restrictions
Publication and printing costs	(34)-Allowable with restrictions
Rearrangement and alteration costs	(35)-Allowable (ordinary and normal); allowable with Federal prior approval (special)
Reconversion costs	(36)-Allowable with restrictions
Recruiting costs	(1.c)-Allowable with restrictions (addresses costs of advertising only)
Relocation costs	Not specifically addressed
Rental cost of buildings and equipment	(37)-Allowable with restrictions
Royalties and other costs for use of patents	(38)-Allowable with restrictions
Scholarships and student aid costs	Not specifically addressed
Selling and marketing costs	(39)-Unallowable with exceptions
Specialized service facilities	Not specifically addressed
Student activity costs	Not specifically addressed
Taxes	(40)-Allowable with restrictions
Termination costs applicable to sponsored agreements	(41)-Allowable with restrictions
Training costs	(42)-Allowable for employee development
Transportation costs	Not specifically addressed
Travel costs	(43)-Allowable with restrictions
Trustees	Not specifically addressed

PART III

C. Cash Management

OMB Compliance Requirements

Note: There are no ODJFS specific requirements for cash management

Reminder –

- **ProtectOhio funding - ODJFS advances Title IV-E foster care maintenance (FCM) funds as a capitation rather than as a reimbursement under the “ProtectOhio” Demonstration project. (OAC 5101:9-6-25)**
- **Title IV-E funding – non-ProtectOhio funding is on a reimbursement basis (OAC 5101:9-6-28)**

Compliance Requirements

When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.

When awards provide for advance payments, recipient must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement and establish similar procedures for subrecipients. Pass-through entities must establish reasonable procedures to ensure receipt of reports on subrecipients' cash balances and cash disbursements in sufficient time to enable the pass-through entities to submit complete and accurate cash transactions reports to the Federal awarding agency or pass-through entity. Pass-through entities must monitor cash drawdowns by their subrecipients to ensure that subrecipients conform substantially to the same standards of timing and amount as apply to the pass-through entity.

U.S. department of the Treasury (Treasury) regulations at 31 CFR part 205, which implement the Cash Management Improvement Act of 1990 (CMIA), as amended (Pub. L. 101-453; 31 USC 6501 et seq.), require State recipients to enter into agreements that prescribe specific methods of drawing down Federal funds (funding techniques) for selected large programs. The agreements also specify the terms and conditions under which an interest liability would be incurred. Programs not covered by a Treasury-State Agreement are subject to procedures prescribed by Treasury in Subpart B of 31 CFR part 205 (Subpart B).

Except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 USC 6501 *et seq.*) and the Indian Self-Determination Act (23 USC 450), interest earned by local government and Indian tribal government grantees and subgrantees on advances is required to be submitted promptly, but at least quarterly, to the Federal agency. Up to \$100 per year may be kept for administrative expenses. Interest earned by non-State non-profit entities on Federal fund balances in excess of \$250, regardless of the funding agency, is required to be remitted to Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852.

Note: Violations of cash management rules alone generally should not result in a questioned cost unless the entity spent the interest earnings related to the excess grant cash balances on hand throughout the year (these monies would be payable back to the pass-through/federal agency). Further, the interest earnings expended must exceed \$10,000 in a single major program to be a questioned cost. (Source: AOS CFAE)

Source of Governing Requirements

The requirements for cash management are contained in the A-102 Common Rule (§____.21) (codified in 45 CFR 92 for HHS), Treasury regulations at 31 CFR part 205, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Availability of Other Information

Treasury's Bureau of the Fiscal Service maintains a Cash Management Improvement Act web page (<http://www.fms.treas.gov/cmia/>).

PART III

E. Eligibility

OMB Compliance Requirements

Compliance Requirements

The specific requirements for eligibility are unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program. This compliance requirement specifies the criteria for determining the individuals, groups of individuals (including area of service delivery), or subrecipients that can participate in the program and the amounts for which they qualify.

Source of Governing Requirements

The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

OMB Specific Information

Eligibility for Individuals

Foster Care benefits may be paid on behalf of a child only if all of the following requirements are met:

1. Foster Care maintenance payments are allowable only if the foster child was removed from the home of a relative specified in Section 406(a) of the Social Security Act, as in effect on July 16, 1996, and placed in foster care by means of a judicial determination, as defined in 42 USC 672(a)(2), or pursuant to a voluntary placement agreement, as defined in 42 USC 672(f), (42 USC 672(a)(1) and (2) and 45 CFR section 1356.21).
 - a. *Judicial Determination*
 1. *Contrary to the welfare determination* - A child's removal from the home (unless removal is pursuant to a voluntary placement agreement) must be in accordance with a judicial determination to the effect that continuation in the home would be contrary to the child's welfare, or that placement in foster care would be in the best interest of the child. The judicial determination must be explicitly stated in the court order and made on a case-by-case basis. The precise language 'contrary to the welfare' does not have to be included in the removal court order, but the order must include language to the effect that remaining in the home will be contrary to the child's welfare, safety, or best interest (45 CFR section 1356.21(c)).
 - a. *Prior to March 27, 2000* - For a child who entered foster care before March 27, 2000, the judicial determination of contrary to the welfare must be in a court order that resulted from court proceedings that are initiated no later than 6 months from the date the child is removed from the home, consistent with Departmental Appeals Board (DAB) Decision Number 1508 (DAB 1508). The Departmental Appeals Board, through Decision Number 1508, ruled that a petition to the court stating the reason for the State agency's request for the child's removal from home, followed by a court order granting custody to the State agency is sufficient to meet the contrary to the welfare requirement (*Federal Register*. January 25, 2000, Vol. 65, Number 16, pages 4020 and 4088-89).
 - b. *On or after March 27, 2000* - For a child who enters foster care on or after March 27, 2000, the judicial determination of contrary to the welfare must be in the first court ruling that sanctions the child's removal from home (45 CFR section 1356.21(c)). Acceptable documentation is a court order containing a judicial determination of contrary to the welfare or a transcript of the court proceedings reflecting this determination (45 CFR section 1356.21(d)). For the first 12 months that a Tribe's Title IV-E plan is in effect, the Tribe may use *nunc pro tunc* orders and affidavits to verify reasonable efforts and contrary to the welfare judicial determinations for Title IV-E foster care eligibility (42 USC 679c(c)(1)(C)(ii)(I), as added by Section 301, Pub. L. No. 110-351).

PART III

E. Eligibility (Continued)

OMB Compliance Requirements

2. *Reasonable efforts to prevent removal determination* - Within 60 days from the date of the removal from home pursuant to 45 CFR section 1356.21(k)(ii), there must be a judicial determination as to whether reasonable efforts were made or were not required to prevent the removal (e.g., child subjected to aggravated circumstances such as abandonment, torture, chronic abuse, sexual abuse, parent convicted of murder or voluntary manslaughter or aiding or abetting in such activities) (45 CFR sections 1356.21(b)(1) and (k)). The judicial determination must be explicitly documented, i.e., so stated in the court order and made on a case-by-case basis.
 - a. *Prior to March 27, 2000* - For a child who entered care foster care before March 27, 2000, the judicial determination that reasonable efforts were made to prevent removal or that reasonable efforts were made to reunify the child and family satisfies the reasonable efforts requirement (*Federal Register*, January 25, 2000, Vol. 65, Number 16, pages 4020 and 4088).
 - b. *On or after March 27, 2000* - For a child who enters foster care on or after March 27, 2000, the judicial determination that reasonable efforts were made to prevent removal or were not required must be made no later than 60 days from the date of the child's removal from the home (45 CFR section 1356.21(b)(1)). Acceptable documentation is a court order containing a judicial determination regarding reasonable efforts to prevent removal or a transcript of the court proceedings reflecting this determination (45 CFR section 1356.21(d)). For the first 12 months that a Tribe's Title IV-E plan is in effect, the Tribe may use *nunc pro tunc* orders and affidavits to verify reasonable efforts and contrary to the welfare judicial determinations for Title IV-E foster care eligibility (42 USC 679c(c)(1)(C)(ii)(I)), as added by Section 301, Pub. L. No. 110-351).
 3. *Reasonable efforts to finalize a permanency plan* - A judicial determination regarding reasonable efforts to finalize the permanency plan must be made within 12 months of the date on which the child is considered to have entered foster care and at least once every 12 months thereafter while the child is in foster care. The judicial determination must be explicitly documented and made on a case by case basis. If a judicial determination regarding reasonable efforts to finalize a permanency plan is not made within this timeframe, the child is ineligible at the end of the 12th month from the date the child was considered to have entered foster care or at the end of the month in which the subsequent judicial determination of reasonable efforts was due, and the child remains ineligible until such a judicial determination is made (45 CFR section 1356.21(b)(2)).
 - a. *Prior to March 27, 2000* - For a child who entered foster care before March 27, 2000, the judicial determination of reasonable efforts to finalize the permanency plan must be made no later than March 27, 2001, because such child will have been in care for 12 months or longer (January 25, 2000, *Federal Register*, Vol. 65, Number 16, pages 4020 and 4088).
 - b. *On or after March 27, 2000* - For a child who enters foster care on or after March 27, 2000, the judicial determination of reasonable efforts to finalize the permanency plan must be made no later than 12 months from the date the child is considered to have entered foster care (45 CFR section 1356.21(b)(2)). Acceptable documentation is a court order containing a judicial determination regarding reasonable efforts to finalize a permanency plan or a transcript of the court proceedings reflecting this determination (45 CFR section 1356.21(d)). For the first 12 months that a Tribe's Title IV-E plan is in effect, the Tribe may use *nunc pro tunc* orders and affidavits to verify reasonable efforts and contrary to the welfare judicial determinations for Title IV-E foster care eligibility (42 USC 679c(c)(1)(C)(ii)(I)), as added by Section 301 Pub. L. No. 110-351).
- b. *Agreement* - A voluntary placement agreement must be entered into by a parent or legal guardian of the child who is a relative specified in Section 406(a) (as in effect on July 16, 1996)

PART III

E. Eligibility (Continued)

OMB Compliance Requirements

and from whose home the child was removed

(42 USC 672(a)(2)(A)(i); 45 CFR section 1356.22(a)). A voluntary placement agreement entered into between a youth age 18 or older and the Title IV-E agency can meet the removal criteria in Section 472(a)(2)(A)(i) of the Social Security Act. In this situation the youth age 18 or older is able to sign the agreement as his/her own guardian (Program Instruction ACYF-CB-PI-10-11 dated July 9, 2010, section B).

- c. *Best interests of the child determination* -If the removal was by a voluntary placement agreement, it must be followed within 180 days by a judicial determination to the effect that such placement is in the best interests of the child (42 USC 672(e); 45 CFR section 1356.22(b)).
2. The child's placement and care are the responsibility of either the Title IV-E agency administering the approved Title IV-E plan or any other public agency under a valid agreement with the cognizant Title IV-E agency (42 USC 672(a)(2)).
3. A child must meet the eligibility requirements of the former Aid to Families with Dependent Children (AFDC) program (i.e., meet the State-established standard of need as of July 16, 1996, prior to enactment of the Personal Responsibility and Work Opportunity Reconciliation Act) (42 USC 672(a)). Tribes must use the Title IV-A State plan (as in effect as of July 16, 1996) of the State in which the child resided at the time of removal (42 USC 679c(c)(1)(C)(ii)(II)). Program eligibility is limited to an individual defined as a "child." This classification ordinarily ceases at the child's 18th birthday (42 USC 672(a)(3), and 42 USC 675(8)(A)). If, however, the State in which the child was living at removal had as a Title IV-A State plan option (as in effect as of July 16, 1996), a Title IV-E agency may provide foster care maintenance payments on behalf of youth who have attained age 18, but are under the age of 19, and who are full-time students expected to complete their secondary schooling or equivalent vocational or technical training before reaching age 19 (45 CFR section 233.90(b)(3)).

Beginning on October 1, 2010, a Title IV-E agency may also amend its Title IV-E plan to provide that an individual in foster care who is over age 18 (where an existing eligibility age extension provision for a full-time student expected to complete secondary schooling prior to attaining age 19 is not applicable) and has not attained 19, 20, or 21 years old (as the Title IV-E agency may elect) remains eligible as a child when the youth meets prescribed conditions for continued maintenance payments. For a youth age 18 or older who is entering or re-entering foster care after attaining age 18 consistent with the criteria above, AFDC eligibility is based on the youth without regard to the parents/legal guardians or others in the assistance unit in the home from which the youth was removed as a younger child (e.g., a child-only case). A youth over age 18 must also (as elected by the Title IV-E agency) be (1) completing secondary school (or equivalent), (2) enrolled in post-secondary or vocational school, (3) participating in a program or activity that promotes or removes barriers to employment, (4) employed 80 hours a month, or (5) incapable of any of these due to a documented medical condition (42 USC 675(8)(B) and Program Instruction ACYF-CB-PI-10-11 dated July 9, 2010, section B)..

Effective on April 8, 2010, the requirement to conduct annual AFDC redeterminations for purposes of determining continuing Title IV-E eligibility has been eliminated to ease an administrative burden. The Title IV-E agency must (for periods beginning on or after April 8, 2010) establish AFDC eligibility only at the time the child is removed from home or a voluntary placement agreement is entered (42 USC 672(a)(3)(A) and section 8.4A, Question and Answer No.24 of the Child Welfare Policy Manual).

4. The provider, whether a foster family home or a child-care institution must be fully licensed by the proper State or tribal foster care licensing authority responsible for licensing such homes or child care institutions. The term "child care institution" as defined in 45 CFR section 1355.20 includes a private child care institution, or a public child care institution which accommodates no more than 25 children, which is licensed by the State in which it is situated or has been approved, by the agency of such State responsible for licensing or approval of institutions of this type, as meeting the standards established for such licensing, but does not include detention facilities, forestry camps, training schools, or facilities operated primarily for the purpose of detention of children who are determined to be delinquent (42 USC 671(a)(10) and 672(c)). Effective October 1, 2010, the existing statutory definition of a child care institution includes a supervised setting in which an individual who has attained 18 years of age is living

PART III

E. Eligibility (Continued)

OMB Compliance Requirements

independently, consistent with conditions the Secretary establishes in regulations (42 USC 672(c)(2)).

Step 4 is tested at the state level

5. The foster family home provider must satisfactorily have met a criminal records check, including a fingerprint-based check, with respect to prospective foster and adoptive parents (42 USC 671(a)(20)(A)). This involves a determination that such individual(s) have not committed any prohibited felonies in accordance with 42 USC 671(a)(20)(A)(i) and (ii). The requirement for a fingerprint-based check took effect on October 1, 2006 unless prior to September 30, 2005 the State has elected to opt out of the criminal records check requirement or State legislation was required to implement the fingerprint-based check, in which case a delayed implementation is permitted until the first quarter of the State's regular legislative session following the close of the first regular session beginning after October 1, 2006. The requirement applies to foster care maintenance payments for calendar quarters beginning on or after the State's effective date for implementation (Pub. L. No. 109-248, Section 152(c)(1) and (3)). States that opted out of the criminal records check requirement at Section 471(a)(20) of the Social Security Act prior to September 30, 2005 had until October 1, 2008 to implement the fingerprint-based check requirement. Effective October 1, 2008, a State is no longer permitted to opt out of the fingerprint-based check requirement. The opt-out provision does not impact Tribes since they only became eligible to administer a Title IV-E plan effective on October 1, 2009. The statutory provisions apply to all prospective foster parents who are newly licensed or approved after the Title IV-E agency's authorized date for implementation of the fingerprint-based background check provisions (42 USC 671(a)(20)(B); Pub. L. No. 109-248, Section 152(c)(2)). **Step 5 is tested at the state level**
6. A Title IV-E agency must check, or request a check of, a State-maintained child abuse and neglect registry in each State the prospective foster and adoptive parents and any other adult(s) living in the home have resided in the preceding 5 years before the State can license or approve a prospective foster or adoptive parent. This requirement became effective on October 1, 2006 unless the State requires legislation to implement the requirement, in which case a delayed implementation is permitted until the first quarter of the State's regular legislative session following the close of the first regular session beginning after October 1, 2006. The requirement applies to foster care maintenance payments for calendar quarters beginning on or after that date. Tribes first became eligible to administer a Title IV-E plan effective October 1, 2009 and must, therefore, comply with this requirement (42 USC 671(a)(20)(C); Pub. L. No. 109-248, Section 152(c)(2) and (3)). **Step 6 is tested at the state level**
7. The licensing file for the child-care institution must contain documentation that verifies that safety considerations with respect to staff of the institution have been addressed (45 CFR section 1356.30(f)). **Step 7 is tested at the state level**
8. Foster care administrative costs for the provision of child-placement services generally are allowable only when performed on behalf of a foster child that is eligible to receive Title IV-E foster care maintenance payments (42 USC 674(a)(3)(E) and 45 CFR section 1356.60). The following exceptions apply:
 - a. Activities specifically associated with the determination or redetermination of title IV-E eligibility are allowable regardless of the outcome of the eligibility determination (DAB Decision No. 844).
 - b. Otherwise allowable activities performed on behalf of Title IV-E-eligible foster children placed in unallowable facilities and unlicensed relative homes can be allowable under limited circumstances as follows:
 1. For the lesser of 12 months or the average length of time it takes the State or Tribe to issue a license or approval of the home when the child, otherwise Title IV-E eligible, is placed in the home of a relative who has an application pending for a foster family home license or approval (42 USC 672(i)(1)(A)).
 2. For not more than one calendar month for an otherwise Title IV-E eligible child transitioning from an unlicensed or unapproved facility to a licensed or approved foster family home or child care institution (42 USC 672(i)(1)(B)).
 - c. In the case of any other child not in foster care who is potentially eligible for benefits under a title IV-E plan approved under this part and at imminent risk of removal from the home, only if-

PART III

E. Eligibility (Continued)

OMB Compliance Requirements

1. Reasonable efforts are being made in accordance with 42 USC 471(a)(15) to prevent the need for, or if necessary to pursue, removal of the child from the home; and
2. The Title IV-E agency has made, not less often than every 6 months, a determination (or redetermination) as to whether the child remains at imminent risk of removal from the home (42 USC 672(i)(2)).
3. Pre-placement administrative costs may be paid on behalf of a child determined to be a candidate for foster care only if all of the following requirements are met:
 - (i) A child who is a potentially Title IV-E eligible child is at imminent risk of removal from the home and the Title IV-E agency is either pursuing the removal of the child from the home or providing reasonable efforts to prevent the removal in accordance with Section 471(a)(15) of the Social Security Act (42 USC 672(i)(2)(A)).
 - (ii) No earlier than the month in which the Title IV-E agency has made and documented a determination that the child is a candidate for foster care as evidenced by at least one of the following (section 8.1D, Question and Answer No. 2 of the Child Welfare Policy Manual):
 - (A) A defined case plan which clearly indicates that, absent effective preventive services, foster care is the planned arrangement for the child.
 - (B) An eligibility determination form which has been completed to establish the child's eligibility under Title IV-E. Eligibility forms used to document a child's candidacy for foster care should include evidence that the child is at serious risk of removal from home.
 - (C) Evidence of court proceedings in relation to the removal of the child from the home, in the form of a petition to the court, a court order or a transcript of the court's proceedings. These proceedings include those where the Title IV-E agency is required to obtain a judicial determination sanctioning or approving such an attempt to prevent removal with respect to reasonable efforts or initiates efforts to obtain the judicial determinations related to the removal of a child from home.
 - (iii) The Title IV-E agency determines that the planned out of home placement for the child will be a foster care setting (section 8.1D, Question and Answer No. 11 of the Child Welfare Policy Manual).
 - (iv) In order to claim child specific candidate administrative costs, the Title IV-E agency may either (section 8.1C, Question and Answer No. 3 of the Child Welfare Policy Manual):
 - (A) individually determine those children who are Title IV-E foster care candidates and claim 100 percent of the child

PART III

E. Eligibility (Continued)

OMB Compliance Requirements

specific allowable administrative costs incurred on behalf of these children, or

- (B) allocate costs to benefiting programs considering a determination both of candidacy for foster care and of potential Title IV-E eligibility; using a Title IV-E foster care participation rate is one acceptable means of allocation.

- (v) The Title IV-E agency re-determines at least every 6 months that the child remains at imminent risk of removal from the home. If the Title IV-E agency does not make this determination at the 6-month point, it must cease claiming administrative costs on behalf of the child (42 USC 672(i)(2)(B) and section 8.1D, Question and Answer No. 5 of the Child Welfare Policy Manual).

- (vi) Candidate administration on behalf of eligible children is limited to any allowable Title IV-E administrative cost that comports with or is closely related to one of the listed activities at 45 CFR section 1356.60(c)(2). The costs of investigations, physical or mental examinations or evaluations and services related to the prevention of placement are not foster care administrative costs and are therefore not reimbursable (section 8.1B, Question and Answer No. 1 of the Child Welfare Policy Manual).

PART III

E. Eligibility (Continued)

ODJFS Compliance Requirements

Per ODJFS, auditors should use the current Title IV-E FCM eligibility Federal Review Instrument as a guide for your audit. This is available at the following link:

http://www.acf.hhs.gov/sites/default/files/cb/title_iv_e_review_guide.pdf

ODJFS provided the following OAC references for rules governing eligibility for Foster Care grant.

- 5101:9-6-28 Title IV-E Funding.
 - This rule was updated effective 11-14-11 due to implementation of SACWIS. See FAPMTL No. 221 (dated 11-18-11) at:
<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FAPMTL221>
- 5101:2-47-08 Required Application/Update for Title IV-D Services and Referrals for Title IV-A; Healthcheck; Third Party Insurance; and Supplemental Security Income (SSI)
- 5101:2-47-09 Administrative Procedure: Case Record Requirements for Foster Care Maintenance
 - This rule was updated effective 8-20-11 due to required review of the rules once every five years. See FCASMTL No. 285 (dated 8-19-11) at:
<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASMTL285>
 - This rule was further updated effective 6/1/13, minor changes were made to provide clarity. Language was added to require initial court orders placing a child in detention to be in the FCM case record file. The FCM case record may be integrated into the child's case record once the child is no longer in the care and placement of the Title IV-E agency. See FCASMTL No. 305 date (4/11/13) at:
<http://www.odjfs.state.oh.us/lpc/calendar/file.asp?ID=6678>
- 5101:2-47-12 Foster Care Maintenance: Initial Determination of Program Eligibility and Reimbursability
 - This rule was updated effective 8-20-11 due to required review of the rules once every five years. See FCASMTL No. 285 (dated 8-19-11) at:
<http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASMTL285>
 - This rule was further updated effective 6/1/13, Language was added to inform Title IV-E agencies that initial eligibility can be corrected, if it was done in error. Agencies can continue FCM to age nineteen if they have documentation from educational providers that FCM eligible children are reasonably expected to graduate by age nineteen. Language was also added to determine when a child is no longer reimbursable. See FCASMTL No. 305 date (4/11/13) at:
<http://www.odjfs.state.oh.us/lpc/calendar/file.asp?ID=6678>
- 5101:2-47-13 Foster Care Maintenance Program Eligibility: Legal Responsibility Requirements
 - Eligibility is determined within SACWIS, County JFS offices no longer use form JFS 01452 to determine eligibility.
 - This rule was updated effective 6/1/13, Changes were made to include the initial court order that removes a child and places the child in detention. See FCASMTL No. 305 date (4/11/13) at:
<http://www.odjfs.state.oh.us/lpc/calendar/file.asp?ID=6678>
- 5101:2-47-14 Foster Care Maintenance Program Eligibility: ADC-Relatedness and Appendix
 - This rule was updated effective 6/1/13, Language was added to clearly define the eligibility month based on the way a child enters care, references to specified relative instead of home of removal.

PART III

E. Eligibility (Continued)

ODJFS Compliance Requirements

See FCASMTL No. 305 date (4/11/13) at:

<http://www.odjfs.state.oh.us/lpc/calendar/file.asp?ID=6678>

- 5101:2-47-14.1 Title IV-E Eligibility under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996
 - This rule was updated effective 6/1/13, References to the JFS 01452 "Title IV-E Foster Care Maintenance Determination" were removed because all FCM eligibility determinations are made in the statewide automated child welfare information system (SACWIS).
See FCASMTL No. 305 date (4/11/13) at:
<http://www.odjfs.state.oh.us/lpc/calendar/file.asp?ID=6678>

ODJFS Office of Fiscal and Monitoring Services includes testing for proper county eligibility determination along with other program requirements as part of the program reviews. Auditors should consider the results of the reviews for planning purposes.

PART III

F. Equipment and Real Property Management

OMB Compliance Requirements

Compliance Requirements

Equipment Management

Title to equipment acquired by a non-Federal entity with Federal awards vests with the non-Federal entity. Equipment means tangible nonexpendable property, including exempt property, charged directly to the award having a useful life of more than one year and an acquisition cost of \$5000 or more per unit. However, consistent with a non-Federal entity's policy, lower limits may be established.

Subrecipients of States who are local governments or Indian tribes shall use State laws and procedures for equipment acquired under a subgrant from a State.

Local governments and Indian tribes shall follow the A-102 Common Rule for equipment acquired under Federal awards received directly from a Federal awarding agency. Basically, the A-102 Common Rule (codified in 45 CFR 92 for HHS) requires that equipment be used in the program for which it was acquired or, when appropriate, other Federal programs. Equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every 2 years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained. When equipment with a current per unit fair market value of \$5000, or more is no longer needed for a Federal program, it may be retained or sold with the Federal agency having a right to a proportionate (percent of Federal participation in the cost of the original project) amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

45 CFR 92.32 (below) provides the federal requirements for the use, management and disposition of equipment acquired in whole or in part with Federal monies.

Source of Governing Requirements-Equipment

The requirements for equipment are contained in the A-102 Common Rule (§ ____.32) (codified under 45 CFR part 92), OMB, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Real Property Management – n/a

PART III

F. Equipment and Real Property Management (Continued)

ODJFS Compliance Requirements

The use, management and disposition of equipment acquired under a subgrant of federal monies is subject to the requirements of 45 CFR 92.32 and Ohio Administrative Code (OAC) Rules 5101:9-4-02, Standards of Acquisition, 5101:9-4-15, Disposal of Assets, 5101:9-4-10, Asset Reimbursement Methods and 5101:9-4-11 Rental Costs and Lease Agreements.

Note: FAPMTL 301 updated OAC 5101:9-4-10 (effective 9/9/14) the update incorporates new OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. This guidance is effective for programs awarded by the Federal Awarding Agencies on or after 12/26/14. In our communication with ODJFS, awards made for SFY 16 will be subject to the new federal requirements. While the actual OAC has now been updated with the new requirements, we can still view the text for the previous rule using the ODJFS Fiscal Administrative Procedure Manual ([http://emanuals.odjfs.state.oh.us/emanuals/GetTocDescendants.do?nodeId=%23node-id\(389\)&maxChildrenInLevel=100&version=8.0.0](http://emanuals.odjfs.state.oh.us/emanuals/GetTocDescendants.do?nodeId=%23node-id(389)&maxChildrenInLevel=100&version=8.0.0)), you will need to select chapter 7 and then the appropriate code section in the drop down. The OAC chapter will then have a link into the previous guidance.

45 CFR § 92.32 Equipment.

- (a) *Title.* Subject to the obligations and conditions set forth in this section, title to equipment acquired under a grant or subgrant will vest upon acquisition in the grantee or subgrantee respectively.
- (b) *States.* A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures. Other grantees and subgrantees will follow paragraphs (c) through (e) of this section.
- (c) *Use.*
 - (1) Equipment shall be used by the grantee or subgrantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency.
 - (2) The grantee or subgrantee shall also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.
 - (3) Notwithstanding the encouragement in § 92.25(a) to earn program income, the grantee or subgrantee must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by Federal statute.
 - (4) When acquiring replacement equipment, the grantee or subgrantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.
- (d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:
 - (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
 - (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

PART III

F. Equipment and Real Property Management (Continued)

ODJFS Compliance Requirements

- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
 - (4) Adequate maintenance procedures must be developed to keep the property in good condition.
 - (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
- (e) *Disposition.* When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:
- (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
 - (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
 - (3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.
- (f) *Federal equipment.* In the event a grantee or subgrantee is provided federally-owned equipment:
- (1) Title will remain vested in the Federal Government.
 - (2) Grantees or subgrantees will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing.
 - (3) When the equipment is no longer needed, the grantee or subgrantee will request disposition instructions from the Federal agency.
- (g) *Right to transfer title.* The Federal awarding agency may reserve the right to transfer title to the Federal Government or a third part named by the awarding agency when such a third party is otherwise eligible under existing statutes. Such transfers shall be subject to the following standards:
- (1) The property shall be identified in the grant or otherwise made known to the grantee in writing.
 - (2) The Federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the Federal support of the project for which it was acquired. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar-day period the grantee shall follow Sec. 92.32(e).
 - (3) When title to equipment is transferred, the grantee shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.

OAC 5101:9-4-02 (eff. 1-22-10) “states “Each CFSA and WDA shall develop written acquisition standards. These acquisition standards shall comply with all applicable federal and state acquisition statutes, regulations, rules, and circulars. The written standards shall also contain all relevant requirements of the provisions of this chapter, including the requirements listed in rule 5101:9-4-07 of the Administrative Code.”

OAC 5101:9-4-15 (eff. 2-4-12) states “Assets acquired in whole or in part with federal funds must be disposed of in compliance with 2 (C.F.R.) part 225, 7 C.F.R. part 277, 29 C.F.R. part 97, and 45 C.F.R. part 92 and part 95 in accordance with state and local requirements. The most restrictive regulations shall apply.” This section also states the County Commissioners must be notified for disposal of assets and gives disposal options when an asset is not needed for public use or is obsolete or unfit for the use for which it was acquired.

OAC 5101:9-4-11 (eff. 2-17-12) states “The county family service agency shall follow federal, state, and local regulations when seeking federal financial participation (FFP) for the costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with 2 C.F.R. part 225.” This section also gives guidance on determining the reasonableness of the costs.

Note: ORC 329.44 allows for JFS Districts to hold title to real property. Auditors will need to evaluate if the district is holding title to real property and will need to import testing procedures from the non-ARRA Foster Care, CFDA 93.658

PART III
F. Equipment and Real Property Management
(Continued)
ODJFS Compliance Requirements

boiler plate faccr. Also keep in mind costs incurred for the acquisition of buildings and land, as “capital expenditures,” are unallowable as direct charges, except where approved in advance by the awarding agency. See 2 CFR 225, Appendix B, Section 15 (b) (1).

PART III

G. Matching, Level of Effort, Earmarking OMB Compliance Requirements

The specific requirements for matching, level of effort, and earmarking are unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program. However, for matching, the A-102 Common Rule (§ _____.24) (codified in 45 CFR 92 for HHS) provides detailed criteria for acceptable costs and contributions. The following is a list of the basic criteria for acceptable matching:

- Are verifiable from the non-Federal entity's records.
- Are not included as contributions for any other federally-assisted project or program, unless specifically allowed by Federal program laws and regulations.
- Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- Are allowed under the applicable cost principles.
- Are not paid by the Federal Government under another award, except where authorized by Federal statute to be allowable for cost sharing or matching.
- Are provided for in the approved budget when required by the Federal awarding agency.
- Conform to other applicable provisions of the A-102 Common Rule and the laws, regulations, and provisions of contract or grant agreements applicable to the program.

Matching is defined as follows:

1. *Matching* or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).
2. *Level of effort* includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.
3. *Earmarking* includes requirements that specify the minimum and/or maximum amount or percentage of the program's funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

Source of Governing Requirements

The requirements for matching are contained in the A-102 Common Rule (§ _____.24), program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

OMB Specific Information

Matching

The percentage of required State/tribe funding and associated Federal funding ('Federal financial participation' (FFP)) varies by type of expenditure as follows:

1. Third party in-kind contributions cannot be used to meet the State's cost sharing requirements (Child Welfare Policy Manual 8.1F.Q#2 8/16/02). The matching and cost sharing provisions of 45 CFR section 92.24 (as a result of the inclusion of HHS' entitlement programs under 45 CFR part 92) (45 CFR sections 1355.30(c) and 1355.30(n)(1); 45 CFR section 201.5(e)). However, for program expenditures made in FY 2012 and thereafter, tribes receiving Title IV-E funds are permitted to use in-kind funds from any allowable third-party sources to provide up to the full required non-Federal share of administrative or training costs (42 USC 679c(c)(1)(D), 45 CFR section 1356.68(c)).
2. The percentage of Federal funding in Foster Care maintenance payments will be the Federal Medical Assistance Program (FMAP) percentage. This percentage varies by State and is available on at

PART III

G. Matching, Level of Effort, Earmarking (Continued)

OMB Compliance Requirements

<http://www.aspe.hhs.gov/health/fmap.htm> (42 USC 674(a)(1); 45 CFR Section 1356.60(a)). Effective October 1, 2009, separate tribal FMAP rates, which are based upon the tribe's service area and population, apply to Foster Care program maintenance payments incurred by tribes that are participating in Title IV-E programs through either direct operation of an approved Title IV-E plan or through operation of a Title IV-E agreement or contract with a State Title IV-E agency. The methodology for calculating tribal FMAP rates was provided through a final notice in the *Federal Register* that is available at <http://www.gpo.gov/fdsys/pkg/FR-2011-08-01/pdf/2011-19358.pdf>. Information on specific tribal FMAP rates for many tribes applicable for each FY and a table where such rates can be calculated for unlisted tribes is posted on the Children's Bureau's website and is available at <http://www.acf.hhs.gov/programs/cb/focus-areas/tribes>. The calculated FMAP rate for each tribes applies unless it is exceeded by the FMAP rate for any State in which the tribe is located (42 USC 679B(d) and 42 USC 679B(e)).

3. The percentage of Federal funding in expenditures for short- and long-term training at educational institutions of employees or prospective employees, and short-term training of current or prospective foster or adoptive parents and members of staff of State/Tribe-licensed or State/Tribe-approved child-care institutions (including travel and per diem) is 75 percent (42 USC 674(a)(3)(A) and (B); 45 CFR section 1356.60(b)).
4. The percentage of Federal funding in expenditures for short-term training of: (1) relative guardians; (2) State/tribe-licensed or State/tribe-approved child welfare agencies providing services to children receiving Title IV-E assistance; (3) child abuse and neglect court personnel; (4) agency, child or parent attorneys; (5) guardians ad litem; and, (6) court appointed special advocates is subject to an increasing FFP rate for these additional trainee groups as follows: 55 percent in FY 2009; 60 percent in FY 2010; 65 percent in FY 2011; 70 percent in FY 2012; 75 percent in FY 2013 and thereafter (42 USC 674(a)(3)(B), as added by Section 203(b), Publ. L. No. 110-351).
5. The percentage of Federal funding for expenditures for planning, design, development, and installation and operation of a state-wide or tribal service area-wide automated child welfare information system meeting specified requirements (and expenditures for hardware components for such systems) is 50 percent (42 USC 674(a)(3)(C) and (D); 45 CFR sections 1355.52 and 1356.60(d)).
6. The percentage of Federal funding of all other allowable administrative expenditures is 50 percent (42 USC 674 (a)(1)(E); 45 CFR section 1356.60(c)).

Level of Effort - Not Applicable

Earmarking - Not Applicable

PART III

G. Matching, Level of Effort, Earmarking ODJFS Compliance Requirements

Per ODJFS:

- **The matching share is the same at the county level as the state level noted above. The Federal Share is 50% for administrative costs and 75% for training.**

- **Once the County uses all their allocation monies, they must use local funding for the match.**

PART III

H. Period of Availability of Federal Funds

OMB Compliance Requirements

Federal awards may specify a time period during which the non-Federal entity may use the Federal funds. Where a funding period is specified, a non-Federal entity may charge to the award only costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency. Also, if authorized by the Federal program, unobligated balances may be carried over and charged for obligations of a subsequent funding period. Obligations means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the non-Federal entity during the same or a future period (A-102 Common Rule, § _____.23;).

Non-Federal entities shall liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation). The Federal agency may extend this deadline upon request (A-102 Common Rule, § _____.23).

Source of Governing Requirements

The requirements for period of availability of Federal funds are contained in the A-102 Common Rule (§____.23) (codified in 45 CFR 92 for HHS), program legislation, Federal awarding agency regulations, and the terms and conditions of the award

Definition of Obligation - An obligation is not necessarily a liability in accordance with generally accepted accounting principles. When an obligation occurs (is made) depends on the type of property or services that the obligation is for (34 CFR section 76.707) (OMB Circular A-133 Compliance Supplement, Part 4, Department of Education Cross-Cutting –is referred to in Part 3 as an example for all federal agencies):

IF AN OBLIGATION IS FOR --	THE OBLIGATION IS MADE --
(a) Acquisition of real or personal property.	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee.	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee.	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services.	When the State or subgrantee receives the services.
(f) Travel.	When the travel is taken.
(g) Rental of real or personal property.	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the State under the applicable cost principles.	On the first day of the subgrant period.

The act of an SEA or other grantee awarding Federal funds to an LEA or other eligible entity within a State does not constitute an obligation for the purposes of this compliance requirement. An SEA or other grantee may not reallocate grant funds from one subrecipient to another after the period of availability.

If a grantee or subgrantee uses a different accounting system or accounting principles from one year to the next, it shall demonstrate that the system or principle was not improperly changed to avoid returning funds that were not timely obligated. A grantee or subgrantee may not make accounting adjustments after the period of availability in an attempt to offset audit disallowances. The disallowed costs must be refunded.

OMB Specific Information

PART III

H. Period of Availability of Federal Funds (Continued)

OMB Compliance Requirements

This program operates on a cash accounting basis and each year's funding and accounting is discrete. To be eligible for Federal funding, claims must be submitted to ACF within 2 years after the calendar quarter in which the Title IV-E agency made the expenditure. This limitation does not apply to prior period decreasing adjustments and any claim qualifying for a time limits exception in accordance with 45 CFR section 95.19 (42 USC 1320b-2; 45 CFR sections 95.7, 95.13, and 95.19).

PART III

H. Period of Availability of Federal Funds (Continued)

ODJFS Compliance Requirements

Period of Availability and Liquidation

Agencies may occasionally have 2 grants open at the same time. (Example: Both TANF FFY 13 and TANF FFY 14 will be available during the Oct 2013 – Dec 2013 quarter.) It is important for agencies to consider the period of availability and the liquidation period of those grants, as entered into CFIS, in order to make the appropriate grant choice during this time.

Other than claims for Title XX funding, DHHS allows a State to file a claim for FFP within 2 years after the calendar quarter in which the expenditure was made (45 CFR 95.7.) See OMB Specific Information on previous page. County agencies must report those expenditures to ODJFS within 7 calendar quarters after the expenditure was made to ensure the State reports the expenditure within the time frames. (Please refer to 45 CFR 95.13 regarding how to determine when an expenditure was made.)

Per ODJFS, Federal regulations in 45 CFR 95.13 define incurred as the quarter in which a payment was made even if the payment was for a month in a previous quarter. And for depreciation – the quarter the expenditure was recorded in the accounting records.

Because of the two-year time limit, agencies have the option of posting expenditures incurred prior to 9/30/13 (and after 10/1/12) to either the FFY 13 grants or FFY 14 grants. Expenditures may be charged to a future grant (within 2 years) but cannot be charged to a grant that is past its period of availability.

- Agencies are encouraged to utilize FFY 13 allocation balances by completing a Post Allocated Adjustment (PAA) for expenditures that occurred for services as of 9/30/2013,
- Agencies may not, under any circumstances, post expenditures incurred after 9/30/13 to a FFY 13 grant. FFY 14 grants must be used for expenditures incurred on or after the beginning of the new FFY (10/1/13.)

Accessing FFY 13 Grants

- FFY 13 grants began on 10/01/2012 and are available through 9/30/2013. The liquidation period for the FFY 13 grants is 10/01/2013 – 12/31/2013; agencies may draw through Week 52 and report expenditures against this grant through the Oct – Dec reporting period.
- During the liquidation period, agencies may post expenditures for services which occurred prior to 9-30-2013 to FFY 13 grants through a Post Allocated Adjustment (PAA).
- It is important to note that when doing a PAA to access FFY 13 grants that have a match that only the FFP portion is moved through the PAA adjustment. Examples of grants that have match are IV-B, ESSA, Caseworker Visits etc.

Accessing FFY 14 Grants

- FFY 14 grants begin on 10/01/2013 are available for expenditures incurred through 9/30/2014. FFY 14 grants will have a liquidation period of 10/01/2014 – 12/31/2014; agencies may post expenditures and submit draw requests until 12/31/2014.
- Since the FFY 14 grants begin on 10/01/2013 expenditures posted via PET or CFIS Web will automatically be mapped to the FFY 14 grants.
- Agencies only need to do a PAA for those expenditures that they are opting to move to the FFY 13 grant (those incurred before 10/1/13). Again, a PAA for this purpose is not a requirement; it is an option for those with remaining FFY13 balances.

PART III

L. Reporting

OMB Compliance Requirements

The following OBM Compliance Requirements on this page are for State Level testing only. However, in order for ODJFS to comply with the following, there are requirements Counties do need to follow in the next section – ODJFS Compliance Requirements.

Financial Reporting

1. CB-496, *Title IV-E Programs Quarterly Financial Report (OMB No. 0970-0205)* - Title IV-E agencies report current expenditures and information on children assisted for the quarter that has just ended and estimates of expenditures and children to be assisted for the next quarter. Prior quarter adjustment (increasing and decreasing) expenditures applicable to earlier quarters must also be separately reported on this form.

Key Line Items - The following line items contain critical information.

Part 1, *Expenditures, Estimates and Caseload Data, columns (a) through (d) (Sections A and D (Foster Care Program))*

Part 2, *Prior Quarter Expenditure Adjustments - Foster Care, columns (a) through (d)*

Part 3, *Foster, Adoption Assistance and Guardianship Assistance Care Demonstration Projects, columns (a) through (e)*

PART III

L. Reporting (Continued)

ODJFS Compliance Requirements

OAC 5101:9-7-01 and **5101:9-7-01.1**, provide guidance on the financing, cash management, and quarterly reconciliation procedures (including some Form 02820 reporting requirements). Public Assistance (PA) funds are determined quarterly and disbursed weekly to the County JFS, upon receipt of the county cash draw request for funds. Available funds are limited by state appropriation and federal grant awards. All payments are issued via electronic funds transfer (EFT). County JFS shall report receipt of revenue, disbursements of funds and provide documentation to justify the allocation of costs and various funds by the submission of the random moment observations. A state expenditure reconciliation report of the data is prepared quarterly to show a summary of net expenditures and receipts. The county agency is given the opportunity to review the reconciliation reports for accuracy. The quarterly PA fund reconciliation review requirement is intended to correct instances where ODJFS or the county agency discover errors, i.e. incorrect splits of shared costs or wrong allocations, incorrect time study codes, and/or JFS 02820 (CFIS Web report CR 520 report) codes and expenditures. Quarterly close - The PCSA fund is reconciled each quarter based on the final reconciliation reports.

Please note: Counties often refer to the grant reconciliation reports as the Over / Under Reports.

County Level Requirements

In order for ODJFS to prepare the financial reports required, they must obtain financial information from the counties. The 2820 (CFIS Web report CR 520) is loaded into CFIS web, however the County Auditor still needs to sign and certify the final report. If the report in CFIS web is not signed is not considered final. After the report is signed it cannot be changed. See OAC 5101:9-7-01 & 5101:9-7-29. The following items will be tested for the ODJFS 02820:

1. The PCSA Director must certify the accuracy of the receipt and disbursement amounts, then submit the quarterly financial statement to the county auditor for signature.
2. The signed 2820 quarterly financial statement (CR 520 report) shall imported into CFIS Web no later than the tenth calendar day of the second month following the quarter the report represents (OAC 5101:9-9-29 (C) (2)(c))

Please note: The 02820 should be reported on a cash basis.

ODJFS 02820 form and instructions can be found at

<http://www.odjfs.state.oh.us/forms/file.asp?id=892&type=application/pdf> .

Auditors should test the ODJFS 02820 (C/R 520) in conjunction with other programs also reported on the Form. Foster Care is also reported on the ODJFS 02820 Financial Statement PCSA Fund Certification Sheet.

Counties are still required to submit monthly financial data as an upload in CFIS no later than the eighteenth day of the month following the month of the transaction (see OAC 5101:9-7-29)

Per FCASPL No. 227, dated 11-2-11:

Title IV-E agencies seeking reimbursement of Title IV-E foster care maintenance costs should no longer utilize forms JFS 01925 Monthly FCM Facility Invoice and JFS 01659 Title IV-E Auxiliary Payment Authorization forms contained throughout Chapter 5101:2-47 of the OAC. Reimbursement of Title IV-E foster care maintenance costs must now be sought through SACWIS (Statewide Automated Child Welfare Information System) and carried out in accordance with rule 5101:2-47-11 of the OAC.

PART III

L. Reporting (Continued)

ODJFS Compliance Requirements

4281 Data is entered into SACWIS and is updated daily within CFIS Web.

Note: BCFTA Update 2015-01 (dated 8/21/14) Beginning with the July-September 2014 financial quarter, PCSA agencies have additional time to update 4281 quarterly statistics in SACWIS. These statistics are used to allocate IV-E expenditures. Previously, updates to the 4281 could only be made through the last day of the second month of a financial quarter, now the 4281 can be updated through the last day of the financial quarter. For further information see the update at http://ifs.ohio.gov/ofs/bcfta/BB/BCFTA-Update-4281Statistics_2015-01.stm

The 4281 data from SACWIS is updated daily in CFIS Web in the C/R 511. Changes need to be made within SACWIS. SACWIS data is closed (data is considered final) the last day of the second month of the financial quarter (April-June placement stats can be adjusted through the end of August).

Limited Data entry is required for the 4281 report, manual completion of parts 1 & 2 are no longer required. Parts 3 and 4 of the 4281 still require manual data entry. County's still need to review and ensure that parts 3 and 4 are entered accordingly. Per FSCASPL 238 data within parts 3 & 4 shall be entered prior to the first day of the third calendar month following the data quarter (i.e.; Before September 1, December 1, March 1 and June 1) . For further information see FCASPL (dated 10/5/12) at <http://www.odjfs.state.oh.us/lpc/calendar/fileLINKNAME.asp?ID=FCASPL238>).

Instructions for completing and generating the 4281 report will be in the SACWIS Knowledge Base.

PART III

M. Subrecipient Monitoring

OMB Compliance Requirements

Note: Transfers of Federal awards to another component of the same auditee under OMB Circular A-133 do not constitute a subrecipient or vendor relationship.

A pass-through entity is responsible for:

- *Determining Subrecipient Eligibility* - In addition to any programmatic eligibility criteria under E, "Eligibility for Subrecipients," for subawards made on or after October 1, 2010, determining whether an applicant for a non-ARRA subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award (2 CFR section 25.110 and Appendix A to 2 CFR part 25).
- *Award Identification*- At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name, and number; if the award is research and development; and name of Federal awarding agency) and applicable compliance requirements.
- *During-the-Award Monitoring*- Monitoring the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- *Subrecipient Audits*- (1) Ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133 have met the audit requirements of OMB Circular A-133 (the circular is available at <http://www.whitehouse.gov/omb/circulars/a133/a133.html>) and that the required audits are completed within 9 months of the end of the subrecipient's audit period; (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient's audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.
Ensuring Accountability of For-Profit Subrecipients - Awards also may be passed through to for-profit entities. For-profit subrecipients are accountable to the pass-through entity for the use of Federal funds provided. Because for-profit subrecipients are not subject to the audit requirements of OMB Circular A-133, pass-through entities are responsible for establishing requirements, as needed, to ensure for-profit subrecipient accountability for the use of funds.
- *Pass-Through Entity Impact*- Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable Federal regulations.

During-the-Award Monitoring

Following are examples of factors that may affect the nature, timing, and extent of during-the-award monitoring:

- *Program complexity*- Programs with complex compliance requirements have a higher risk of non-compliance.
- *Percentage passed through*- The larger the percentage of program awards passed through the greater the need for subrecipient monitoring.
- *Amount of awards*- Larger dollar awards are of greater risk.
- *Subrecipient risk*- Subrecipients may be evaluated as higher risk or lower risk to determine the need for closer monitoring. Generally, new subrecipients would require closer monitoring. For existing subrecipients, based on results of during-the-award monitoring and subrecipient audits, a subrecipient may warrant closer monitoring [e.g., the subrecipient has (1) a history of non-compliance as either a recipient or subrecipient, (2) new personnel, or (3) new or substantially changed systems]. Evaluation of subrecipient risk also may take into consideration the extent of Federal monitoring of subrecipient entities that also are recipients of prime Federal awards.

PART III

M. Subrecipient Monitoring (Continued)

OMB Compliance Requirements

Monitoring activities normally occur throughout the year and may take various forms, such as:

- *Reporting*- Reviewing financial and performance reports submitted by the subrecipient.
- *Site Visits*- Performing site visits at the subrecipient to review financial and programmatic records and observe operations.
- *Regular Contact*- Regular contacts with subrecipients and appropriate inquiries concerning program activities.

Agreed-upon procedures engagements

A pass-through entity may arrange for agreed-upon procedures engagements for certain aspects of subrecipient activities, such as eligibility determinations. Since the pass-through entity determines the procedures to be used and compliance areas to be tested, these agreed-upon procedures engagements enable the pass-through entity to target the coverage to areas of greatest risk. The costs of agreed-upon procedures engagements is an allowable cost to the pass-through entity if the agreed-upon procedures are performed for subrecipients below the A-133 threshold for audit (currently at \$500,000 for fiscal years ending after December 31, 2003) for the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; matching, level of effort, earmarking; and reporting (OMB Circular A-133 (§ _____.230(b)(2))).

Source of Governing Requirements

The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), A-102 Common Rule (§ _____.37 and § _____.40(a)) (codified in 45 CFR 92 for HHS), program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

PART III

M. Subrecipient Monitoring (Continued)

ODJFS Compliance Requirements

County JFS can contract out private placement agencies, outreach services (if waiver county), etc. While County JFS offices should have already performed a vendor / subrecipient evaluation, auditors should review contracts entered into by the County JFS (especially waiver counties) to determine if a vendor or subrecipient relationship exists. Auditors should find that most if not all private placement agencies have a vendor relationship with the County JFS.

ODJFS has a mandated process for subrecipient monitoring in OAC 5101:9-1-88 Subrecipient annual risk assessment review and subrecipient monitoring process.

PART III

N. Special Tests and Provisions

OMB Compliance Requirements

Payment Rate Setting and Application

Compliance Requirement – Title IV-E agencies establish payment rates for maintenance payments (e.g., payments to foster parents, child care institutions or directly to youth). Payment rates may also be established for Title IV-E administrative expenditures (e.g., payments to child placement agencies or other contractors, which may be either subrecipients or vendors) and for other services. Payment rates must provide for proper allocation of costs between Foster Care maintenance payments, administrative expenditures, and other services in conformance with the cost principles. The Title IV-E agency's plan approved by ACF must provide for periodic review of payment rates for Foster Care maintenance payments at reasonable, specific, time-limited periods established by the Title IV-E agency to assure the rate's continuing appropriateness for the administration of the Title IV-E program (42 USC 671(a)(11); 45 CFR section 1356.21(m)(1); 45 CFR section 1356.60(a)(1) and (c)).

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Allen	Julie Norberg	jnorberg@allencountyohio.com	Allen County Juvenile Court 1000 Wardhill Avenue Lima, Ohio 45805	P: 419-998-5223 F: 419-222-7403	The Honorable Glenn H. Derryberry
Ashtabula	Kathleen Thompson, Court Administrator Brian Perusek, Chief Probation Officer	kmthompson@ashtabulacounty.us baperusek@ashtabulacounty.us	Ashtabula County Juvenile Court 3816 Donahoe Dr. Ashtabula, Ohio 44004-4573	P: 440-994-6008 P: 440-994-6016 F: 440-994-6020	The Honorable Charles G. Hague
Belmont	Jennifer Shunk Dave Carter	jennifer.shunk@co.belmont.oh.us	Belmont County Juvenile Court- Courthouse 101 Main St. St. Clairsville, Ohio 43950	P: 740-695-2121 ext. 1075 F: 740-699-2143	The Honorable J. Mark Costine
Brown	William Carkeek, Administrator/Chief Probation Officer Angela Craig	wcarkeek@yahoo.com acraig@browncountycourthouse.com	Brown County Juvenile Court 510 E. State St. Georgetown, Ohio 45121	P: 937-378-6726 F: 937-378-4729	The Honorable Margaret A. Clark
Clark *	Jan Gault, IV-E Contact Wynette Carter-Smith, Court Administrator	gaultj@clarkohiojuvcourt.us carter-smithw@clarkohiojuvcourt.us	Clark County Juvenile Court- Courthouse 101 East Columbia Springfield, Ohio 45502	P: 937-521-1660 jg P: 937-521-1665 wcs F: 937-521-3218	The Honorable Joseph N. Monnin
Clermont	Carole Davidson, Administrative Assistant Gary Bryant, Court Administrator	cgdavidson@clermontcountyohio.gov gbryant@clermontcountyohio.gov	Clermont County Juvenile Court 2340 Clermont Center Drive Batavia, Ohio 45103	P: 513-732-7201 F: 513-732-7695	The Honorable James A. Shriver
Columbiana*	Ann Weigle, Grant Administrator/GAL Director	aweigle@ccjcourt.com	Columbiana County Juvenile Court 260 W. Lincoln Way Lisbon, Ohio 44432	P: 330-424-4071 ext. 1954 F: 330-424-6670	The Honorable Thomas M. Baronzzi
Cuyahoga	Van Ward, Deputy Director of Probation Timothy McDevitt, Director of Probation Karen Lippman, Deputy Director for Grants and Contracts	vward@cuyahogacounty.us tmcdevitt@cuyahogacounty.us klippmann@cuyahogacounty.us	Cuyahoga County Juvenile Justice Center 9300 Quincy Avenue Cleveland, Ohio 44106	P: 216-443-3108 F: 216-348-4039	The Honorable Kristin W. Sweeney

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Erie	Julie Fidler, Business Manager	jfidler@eriecounty.oh.gov	Erie County Juvenile Court 323 Columbus Ave Sandusky, Ohio 44870	P: 419-627-7782 F: 419-627-6600	The Honorable Robert C. DeLamatre
Fairfield	Jennie Saelens, Placement Coordinator Leanna C. Shaeffer, Chief Deputy Clerk/ Business Manager	JSaelens@co.fairfield.oh.us lcschaeffer@co.fairfield.oh.us	Fairfield County Juvenile Court 224 E. Main Street Lancaster, Ohio 43130	P: 740-652-7489 F: 740-687-0942	The Honorable Terre L. Vandervoort
Gallia	Anita Moore, IV-E Coordinator	anita.moore@gallianet.net	Gallia County Juvenile Court 18 Locust St. Room 1293 Gallipolis, Ohio 45631	P: 740-446-3842 F: 740-446-3144	The Honorable Thomas S. Moulton
Greene *	Bill Voskuhl, Program and Budget Director	bvoskuhl@co.greene.oh.us	Greene County Juvenile Court 2100 Greene Way Blvd Xenia, Ohio 45385	P: 937-562-4035 F: 937-562-4010	The Honorable Robert W. Hutcheson
Guernsey*	Jean Stevens, IV-E Court Administrator	jstevens@guernseycounty.org	Guernsey County Juvenile Court 801 Wheeling Ave. Cambridge, Ohio 43725	P: 740-432-9270 F: 740-439-0867	The Honorable Robert Moorehead Jr.
Hamilton	Curt Kissinger, Court Administrator Brent Laman, Deputy Chief P.O. Steve Rokich, Director of Finance	ckissinger@juvcourt.hamilton-co.org blaman@juvcourt.hamilton-co.org srokich@juvcourt.hamilton-co.org	Hamilton County Juvenile Court 800 Broadway 11th Floor Cincinnati, Ohio 45202-1225	P: 513-946-9224 F: 513-946-9217	The Honorable John Williams
Hardin	Wade Melton, Director of Programs	probjuv@hardinohio.us	Hardin County Juvenile Court One Courthouse Square, Suite 200 Kenton, Ohio 43326	P: 419-673-3210 ext 1007 F: 419-674-2274	The Honorable Steve Christopher
Harrison	Paige Wood	paigewood1@frontier.com	Harrison County Juvenile Court 100 West Market Street Cadiz, Ohio 43907	P: 740-942-8515 F: 740-942-8483	The Honorable Mathew Puskarich
Holmes	Glennis Menez, Court Administrator Dave Williams, LSW Chief Probation Officer	gmenuez@co.holmes.oh.us dwilliams@co.holmes.oh.us	Holmes County Juvenile Court One East Jackson Street- Suite 201 Millersburg, Ohio 44654	P: 330-674-5881 F: 330-674-5820	The Honorable Thomas C. Lee

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Jefferson	Joseph Colabella Cathy Checkler	Josephcolabella@jcmc.info Cathycheckler@jcmc.info	Jefferson County Juvenile Court 16001 St. Rt. 7 Steubenville, Ohio 43952-2865 Mailing address: P.O. Box 549	P: 740-283-8565 ext. 2327 F: 740-283-8694	The Honorable Samuel W. Kerr
Lawrence	Patricia Sanders, Magistrate Joyce Lund, Chief Probation Officer	sanders804@hotmail.com j_court@ash.twcbc.com	Lawrence County Juvenile Court 111 South 4th St, 2nd Floor Ironton, Ohio 45638	P: 740-547-3060 P: 740-533-4344 jl F: 740-533-4412	The Honorable David Payne
Licking	David Edelblute, Court Administrator Samantha Wilson, IV-E Coordinator	dedelblute@lcounty.com swilson@lcounty.com	Licking County JC Courthouse Newark, Ohio 43055-5553	P: 740-670-5624 P: 740-349-6133 F: 740-349-6166	The Honorable Robert H. Hoover
Logan	LuAnna M. Miller, Chief Probation Officer	lmiller@co.logan.oh.us	Logan County Family Court 140 North Main Street Bellefontaine, Ohio 43311	P: 937-599-7235 F: 937-599-7236	The Honorable Michael L. Brady The Honorable Dan W. Bratka
Lorain	Kristen Richardson, Director of Fiscal Management	kristen.richardson@lcfc.org	Lorain County Juvenile Court 225 Court Street, 4th Floor Elyria, Ohio 44035	P: 440-329-5220 F: 440-329-5232	The Honorable Debra L. Boros The Honorable Frank J. Janik The Honorable Lisa I. Swenski
Lucas *	Amy Matuszewski, Contact Deborah Hodges, Court Administrator Laurie Bayles, Title IV-E & Services Contract Coordinator Mike Brennan, Probation Administrator	amatusz@co.lucas.oh.us dhodge@co.lucas.oh.us lbayle@co.lucas.oh.us mbrenn@co.lucas.oh.us	Lucas County Juvenile Court 1801 Spielbusch Ave Toledo, Ohio 43604-1688	P: 419-213-6707 am P: 419-213-6702 dh P: 419-213-6669 lb P: 419-213-6615 mb F: 419-213-6794	The Honorable Denise Cubbon The Honorable Connie Zimmelman
Mahoning	Wes Skeels, Chief Probation Officer Jennifer Pangio, Title IV-E Coordinator	wskeels@mahoningcountyoh.gov jpangio@mahoningcountyoh.gov	Mahoning County Juvenile Court 300 E. Scott Street Youngstown, Ohio 44505	P: 330-740 2244 ext. 6418 F: 330-740-2272	The Honorable Theresa Dellick

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Meigs	Sally Hanstein, Court Administrator Nancy Hill	shmeigsjuvcr@hotmai.com nhmeigsjuvcr@hotmai.com	Meigs County Juvenile Court 100 E. Second Street, 2nd Floor Pomeroy, Ohio 45769	P: 740-992-6205 F: 740-992-6727	The Honorable L. Scott Powell
Miami	Andrew Wannemacher, Court Administrator Julie Harmon, Chief Probation Officer	awannemacher@co.miami.oh.us jharmon@co.miami.oh.us	Miami County Juvenile Court 201 W. Main St. Troy, Ohio 45373	P: 937-440-5990 aw P: 937-440-5979 jh F: 937-440-3531	The Honorable W. McGregor Dixon, Jr.
Monroe	Brenda Roberts, Deputy Clerk	brenda.roberts@monroecountyohio.com	Monroe County Juvenile Court 101 N. Main St., Room 39 Woodsfield, Ohio 43793	P: 740-472-5790 F: 740-472-2520	The Honorable James W. Peters
Montgomery *	Eric Shafer, Director of Probation Services; Shannon Crabtree, Resource Planning Manager	EShafer@mcjcoho.org scrabtree@mcjcoho.org	Montgomery County Juvenile Court 380 West 2nd Street Dayton, Ohio 45422-4240	P: 937-225-4164 P: 937-225-5019 F: 937-496-7756	The Honorable Nick Kuntz The Honorable Anthony Capizzi
Multi-County Juvenile Attention System	Mellissa Clark, Chief Financial Officer David C. Riker, Superintendent	mdclark@mcjas.org dcriker@mcjas.org	Multi County Juvenile Attention System 815 Faircrest Street SW Canton, Ohio 44706	P: 330-484-6471 ext. 2819 (mc) ext. 2817 (dr) F: 330-484-8112	Carroll, Columbiana, Tuscarawas, Wayne, Stark
Muskingum	Mary Cassady, Program Coordinator	mmcassady@muskingumcounty.org	Muskingum County Juvenile Court 1860 East Pike Zanesville, Ohio 43701	P: 740-453-0351 F: 740-453-1066	The Honorable Joseph A. Gormley
Ottawa	Lori Clune, Court Administrator Jay Faris, Director of Probation Services Stephanie Weeks, Placement Officer	lclune@co.ottawa.oh.us jfaris@co.ottawa.oh.us sweeks@co.ottawa.oh.us	Ottawa County Juvenile Court 315 Madison Street Port Clinton, Ohio 43452	P: 419-734-6840 F: 419-734-6851	The Honorable Kathleen L. Giesler
Perry	Shawn Enright, Probation Officer	senright2798@gmail.com	Perry County Juvenile Court P.O. Box 167 New Lexington, Ohio 43764	P: 740-342-1118 F: 740-342-5524	The Honorable Luann Cooperrider

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Pickaway *	Jennifer Noble, Director of Deputy Clerks Brenda Cassidy, Fiscal/Grant Administrator	jnoble@roundtowncourt.org bcassidy@roundtowncourt.org	Pickaway County Juvenile Court 207 South Court Street, Room 6 Circleville, Ohio 43113	P: 740-474-3117 ext. 233 jn ext. 276 bc F: 740 474-8451	The Honorable Jan Michael Long
Ross	Cheri Smitley, Title IV-E Administrator	ctsmitley@hotmail.com	Ross County Juvenile Court 2 North Paint St., Suite A Chillicothe, Ohio 45601	P: 740-772-2404 ext.102 F: 740-774-3711	The Honorable Richard G. Ward
Shelby	Dawn Bailey, Court Administrator	dbailey@shelbycoprobate.org	Shelby County Juvenile Court 100 E. Court St. P.O. Box 4187 Sidney, Ohio 45365	P: 937-498-7255 F: 937-498-7260	The Honorable William R. Zimmerman
Stark *	Joyce A. Salapack Richard DeHeer	jasalapack@starkcountyohio.gov rgdeheer@starkcountyohio.gov	Stark County Juvenile Court 110 Central Plaza, Suite 625 Canton, Ohio 44702	P: 330-451-7407 F: 330-451-7104	The Honorable Jim D. James The Honorable Michael L. Howard The Honorable Rosemarie A. Hall
Summit *	Jane Wilson, Title IV-E Administrator	jwilson@cpcourt.summitoh.net	Summit County Juvenile Court 650 Dan Street Akron, Ohio 44310	P: 330-643-2664 F: 330-643-4564	The Honorable Linda Tucci Teodosio
Trumbull	Stacy Ziska, Court Administrator	icziska@co.trumbull.oh.us	Trumbull County Juvenile Court 220 Main Ave SW P.O. Box 1209 Warren, Ohio 44482	P: 330-675-2606 F: 330-675-2619	The Honorable Pamela Rintala The Honorable Sandra Stabile Harwood
Warren*	Tony J. Brigano, Court Administrator Amy Jo Jones, Court Services Officer Laura Schnecker, Chief Probation Officer Anne Juergens, Fiscal Officer	tony.brigano@co.warren.oh.us amy.jones@co.warren.oh.us anne.juergens@co.warren.oh.us	Warren County Juvenile Court 570 Justice Drive Lebanon, Ohio 45306	P: 513-695-1704 tb P: 513-695-1164 ajj P: 513-695-1615 ls P: 513-695-1614 aj F: 513-695-2948	The Honorable Joe Kirby
Williams	Deb Willis, Probation Officer Kathy Nern, Juvenile Court Administrator	dwillis@wmsco.org knern@wmsco.org	Williams County Juvenile Court 1 Courthouse Square, 1st Floor Bryan, Ohio 43506	P: 419-636-2934 F: 419-636-3200	The Honorable Steven R. Bird

STATE OF OHIO TITLE IV-E JUVENILE COURT CONTACT LIST

COUNTY JUVENILE COURT	CONTACT PERSON	E-MAIL ADDRESS	MAILING ADDRESS	PHONE/ FAX NUMBER	JUVENILE COURT JUDGE
Wood *	Timothy J Brown	tjbrown@co.wood.oh.us	Wood County Juvenile Court 1032 South Dunbridge Road Bowling Green, Ohio 43402	P: 419-352-3554 F: 419-352-6084	The Honorable David E. Woessner

* These courts have a Court Based GAL/CASA program/department