

Community Corrections and HEA 1006 Grant Funding Auditor's Conference The Who, What, Why, When, and How of Funding

Community Corrections and HEA 1006 Grant Funding – What is it?

- State appropriations to the Department of Correction for management of Community Corrections programs and supplemental funding for Probation, Prosecutor's Diversion, and Court Recidivism Reduction programs.
- Each Community Corrections grant funded agency has an Advisory Board governing funding
- Funding is sent to entities on an up-front basis: 25% advance and 12 monthly installments

Expansion To New Entities

- Funding expanded in FY 16 to cover the new entities
- This expansion will require new accounts for those new entities
- Tracking of revenue and expenses is done separately

Who Receives Funding?

- Adult
- Juvenile
- Probation
- Court Recidivism Reduction Programs
- Prosecutor's Diversion

Where and How Are Funds Deposited?

- As has been the case in the past, all grant funding from DOC is sent via EFT.
- Funds are sent with a 25% advance, and then 1/12 for each month
- The total amount is listed in the grant agreements signed by each auditor. If you do not have a copy of the grant agreement or need help determining where funds should be deposited, contact Lucas Karr at lkarr@idoc.in.gov
- Grant funding must be separated into the appropriate fund; not lumped together into one fund.

Project Income

- Defined: Any fee assessed by a program that is subsidized by the grant funding
- Each agency should have a separate account for project income
- Project income and general fund dollars should not be co-mingled. Fund transfers can take place with proper approval (see fund transfers).
- Counties are responsible for including a ROC when depositing project income

User Fees

- Defined: Fees that originate due to statute requiring a fee be charged for a specific program, action, etc.
- User fees are deposited back into the general fund or other designated account.
- Counties are responsible for including a ROC when depositing User fees

Communication: Program Managers & Auditors

- Communication between counties and auditors is a must-have to achieve success
- County Responsibilities: Provide ROCs for deposits, track revenue and expenses, provide services, provide fund information for where to charge expenses to
- Auditor Responsibilities: Receive EFTs from DOC and deposit accordingly, keep track of signed agreements for reference of deposit amounts, accept deposits from counties, make payments to vendors
- Conflicts will be resolved by DOC staff

Transfers of Funds

- There is to be no co-mingling of funds between general grant funding and Project Income
- Approvals for transfers of funds from PI to General must be approved by DOC

Balance Returns

- Funds that remain unspent at the end of the fiscal year will remain in the account
- DOC will conduct an audit of the program at some point in the following fiscal year to determine what funds were unspent
- Counties may then request that unspent funds be carried over. These funds are rolled into the PI account