

Title IV-D Issues For Newly Elected Auditors

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Child Support Bureau



Presentation Overview

- Title IV-D Revenue Streams
 - Monthly Expense Claims (MEC)
 - Indirect Cost Allocation Plan (CAP)
 - Title IV-D Incentive Funds
 - PCA Funds
- Quarterly Incentive Balance (QIB) Report
- Auditor Health Insurance (AHI) Form
- Remittance Notices

Title IV-D Revenue Streams

Monthly Expense Claims (MEC)

- 66% reimbursement for direct expenditures incurred performing child support enforcement
- Funds expended directly from county budgets
- Reimbursements claimed on MEC
- Reimbursements go back into the fund from which the expenses were paid

Title IV-D Revenue Streams

Indirect Cost Allocation Plans (CAP)

- Allows for reimbursement of indirect costs
- Administrative or centralized expenses that benefit multiple departments including IV-D departments
- Utilities, security costs, IT expenses, HR expenses, liability insurance, depreciation, A/P and payroll function of County Auditor
- Quarterly reimbursement into general fund based on the Annual CAP

Title IV-D Revenue Streams

Title IV-D Incentive Funds

- State *and* counties receive incentives based on performance. State statute IC 31-25-4-23 splits money:
 - 33.4% Prosecuting Attorney (8897)
 - 22.2% Clerk (8899)
 - 22.2% Title IV-D Incentive Fund (8895)
 - 22.2% State (CSB)
 - Amounts distributed quarterly with settle up payment

Title IV-D Revenue Streams

Title IV-D Incentive Funds

- Must only be spent on IV-D related expenses (IC 31-25-4-23.5(c))
- Not reimbursable
- Must supplement, not supplant (IC 31-25-4-23(c))
- Generally don't require appropriation
 - Unless increasing salary of elected official (IC 31-25-4-23(c))
- Funds can't go into the **red**
- Fund 8895 – Title IV-D Incentive Fund

Title IV-D Revenue Streams

Private Collection Agency (PCA) Funds

- Under IC 31-25-4-14.1, county prosecutors can contract with collection agencies
 - Unpaid child support amounts over two years
 - List of approved collection agencies
- Amounts received allocated as follow:
 - 75% - for CSB
 - 15% - for the collection agency
 - 10% - stays with the county

PCA Fund (8099)

Uses of PCA Funds

- County receives both county and collection agency portions into Fund 8099
 - Pays collection agency their portion
- Same uses as incentive funds
 - Only for IV-D expenses/IV-D portion of expenses
- Reimbursable just like county funds
 - Reimbursement goes back into Fund 8099
- Does require appropriation
 - Unlike incentive funds

Quarterly Incentive Balance Report (QIB)

- Completed by Auditor
- Report balances of all three incentive funds each quarter
- Completed in IV-D Expenditure Portal
 - Electronic version due on 15th of month following end of quarter (Apr, Jul, Oct, Jan)
 - Submit copies of incentive ledgers to CSB
 - Downloaded into Portal

Quarterly Incentive Balance Report (QIB)

Certify QIB

Quarterly Incentive Balance (QIB) Form for Title IV-D

ACAUDCERT

11/16/2018

[Instructions](#)

- The Certification process is not complete until the form has been electronically signed and Sent to State.

Form ID : 54766

Quarter/Year : Q4/2018

County : SCOTT

Regular Title IV-D Fund Incentive Balance Information

	Prosecutors Office (Fund #8897)	Clerks of Court (Fund #8899)	Title IV-D Incentive Fund (Fund #8895)
Final Regular Incentive Account Balance at the End of Quarter :	<input type="text" value="\$ 0.00"/>	<input type="text" value="\$ 0.00"/>	<input type="text" value="\$ 0.00"/>
If Applicable, Balance Adjustments During the Quarter (See Instructions) :	<input type="text" value="\$ 0.00"/>	<input type="text" value="\$ 0.00"/>	<input type="text" value="\$ 0.00"/>

Comments (Required if you have a balance adjustment) :

Quarterly Incentive Balance Report (QIB)

Balance Adjustments

- Correction of Errors – Reimb Incentive Fund
 - Positive Adjustment
- Balance Transfers
 - Both negative and positive adjustment
- Interest Income
 - Positive adjustment

Quarterly Incentive Balance Report (QIB)

- If you need access to the Portal in order to prepare and submit the QIB, please email CSBACRequest@dcs.IN.gov.

Auditor Health Insurance Form (AHI)

- Completed annually by Auditor
- Due by January 31st each year
- Helps determine amount to claim for health insurance for self-insured counties
- Includes budgeted amount for health insurance and amount transferred to health insurance fund
- IV-D offices use for MEC reimbursements

Child Support Resource (CSR)

IV-D Claims - Incentives > Pages > Claims Home

Claims Documents

✓ Name

▾ Category : **Complete Claims Guide and Guidance Documents** (17)

▾ Category : **Financial Quality Assurance Reviews** (5)

▾ Category : **Health Insurance** (4)

▾ Category : **Inventory List and MEC Checklist** (2)

▾ Category : **IV-D Expenditure Portal Guidance** (12)

▾ Category : **Reports** (16)

▾ Category : **Time Reporting Forms** (10)

Incentive Documents

✓ Name

Federal and Indiana Incentive Methodologies Summary	...
Federal Incentive Methodology Reference	...
Federal_Incentive_Money_Desktop_Guide	...
Incentive Fund Uses Requiring Pre-Approval	...
Incentive Funds Transfer Agreement (State Form 55520) Word Doc.	...
Incentive Funds Transfer Agreement (State Form 55520) PDF	...
Roundtable Presentation	...
Title IV-D Prospective Incentive Distribution Calendar	...



Click here for online learning and to register for classroom training

Links

✓ URL

→ [AHI and QIB Webinar Video](#)

[IV-D Expenditure Portal](#)

[ISD-Shared Password Change](#)

[Uniform Administrative Requirements, Cost Principles, And Audit Requirements For HHS Awards](#)

[Federal Financial Participation \(FFP\) Rules](#)

[Desktop Specifications](#)

Calendar

Start Time Title

There are no items to show in this view of the "Calendar" list.



Remittance Notice - MEC

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

Department of Health & Human Services
Office of Child Support Enforcement
CFDA 93.563
2001INCSES
Regular FFP Reimbursement 100% Federal Funding

FOR PROSECUTORS, CLERKS, COURTS

PERIOD: MONTH OF JULY 2020 DATE OF NOTICE: 09/15/2020
ALLEN COUNTY AUDITOR COUNTY NO. 02
DEPOSIT TO FUND: COUNTY GENERAL FUND

REIMBURSEMENT FOR:	MONTH:	COUNTY	AMOUNT:
CIRCUIT COURT EXPENDITURES - CHILD SUPPORT PROGRAM	07/20	2 Allen	\$ 9,803.09
CLERK EXPENDITURES - CHILD SUPPORT PROGRAM	07/20	2 Allen	\$ 15,560.81 **
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM	07/20	2 Allen	\$ 131,558.28 ***
SUPERIOR COURT EXPENDITURES - CHILD SUPPORT PROGRAM	07/20	2 Allen	\$ 9,252.71
TOTAL AMOUNT:			\$ 166,174.89
DIRECT DEPOSIT			

*If any funds other than County General were used to pay for all or a portion of IV-D expenditures, then please reimburse the fund from which the expenditure was made.

Expenses are being reimbursed at 66%.

**\$2.13 Clerk Perpetuation
Remaining GF

***THE DEPOSIT OF \$131,558.28 SHOULD BE DEPOSITED AS FOLLOWS: \$10,039.54 INTO THE GENERAL (100-0802) FUND AND \$121,518.74 INTO THE IDP (743-0803) FUND.

DIANA
Child Support Bureau

Family focused • Family centered
childsupport.in.gov

Remittance Notice – MEC (Pros 100%)

	STATE OF INDIANA			
	DEPARTMENT OF CHILD SERVICES			
	REMITTANCE NOTICE			
	Department of Health & Human Services Office of Child Support Enforcement CFDA 93.563 2001INCSES			
	→	100 % Allocation money (66% Federal, 34% State)		
	FOR PROSECUTORS			
PERIOD:	MONTH OF JUNE 2020	DATE OF NOTICE:	09/10/2020	
	BLACKFORD COUNTY AUDITOR	COUNTY NO.	05	
		DEPOSIT TO FUND:	COUNTY GENERAL FUND	
REIMBURSEMENT FOR:		MONTH:	COUNTY:	AMOUNT:
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM		06/20	5 Blackford	\$ 1,598.47
		TOTAL AMOUNT:		\$ 1,598.47
		DIRECT DEPOSIT		

Remittance Notice - CAP

STATE OF INDIANA
 DEPARTMENT OF CHILD SERVICES
 REMITTANCE NOTICE

Department of Health & Human Services
 Office of Child Support Enforcement
 CFDA 93.563
 2001INCSES
 2020 Indirect Cost Reimbursement



PERIOD: QUARTER ENDING: 9/30/2020 DATE OF NOTICE: 10/5/2020

ADAMS COUNTY AUDITOR

COUNTY NO. 01

DEPOSIT TO:

FUND: COUNTY GENERAL



FUND 1000

REIMBURSEMENT FOR: QUARTER: COUNTY AMOUNT:

INDIRECT COST REIMBURSEMENT 3rd Quarter 1 Adams \$14,735.49

TOTAL AMOUNT: \$14,735.49



Remittance Notice - Incentives

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

Department of Health & Human Services
Office of Child Support Enforcement
CFDA 93.563
1904INCEST
FFY 2019 Prospective Incentive



FOR PROSECUTORS, CLERKS, TITLE IV-D

PERIOD:	FFY 2019 3rd Quarter Prospective Incentive	DATE OF NOTICE:	7/7/2020
	ADAMS COUNTY AUDITOR	COUNTY NO.	01
		DEPOSIT TO:	
		FUND:	INCENTIVE



PLEASE APPLY AMOUNTS AS FOLLOWS:



			COUNTY	AMOUNT:
PROSECUTOR INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8897	3rd Quarter	1 Adams	\$4,608.00
CLERK INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8899	3rd Quarter	1 Adams	\$3,062.00
TITLE IV-D INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8895	3rd Quarter	1 Adams	\$3,062.00
		TOTAL AMOUNT:		\$10,732.00
		DIRECT DEPOSIT		

Remittance Notice – PCA Funds

	STATE OF INDIANA			
	DEPARTMENT OF CHILD SERVICES			
	REMITTANCE NOTICE			
	Department of Health & Human Services			
	Office of Child Support Enforcement			
	CFDA 93.563			
	2001INCSES			
	➔ FOR PCA FEE PAYMENT			
PERIOD:	MONTH OF AUGUST 2020	DATE OF NOTICE:	10/13/2020	
	ALLEN COUNTY AUDITOR	COUNTY NO.	02	
		DEPOSIT TO:		
		FUND:	➔ 8099	
REIMBURSEMENT FOR:		MONTH:	COUNTY	AMOUNT:
PROSECUTOR COUNTY SHARE - CHILD SUPPORT PROGRAM		08/20	2 Allen	\$216.97
COLLECTION AGENCY SHARE - CHILD SUPPORT PROGRAM		08/20	2 Allen	\$325.45
		TOTAL AMOUNT:		\$542.42
		DIRECT DEPOSIT		

*** Auditor - Please direct the deposit to Fund 8099, with the Title 93.563 Prosecutor PCA.**



Questions



Contact Information

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Financial Quality Assurance Department

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