


Financial Quality Assurance Department and Title IV-D Issues

Presented by:
John Mallers, CPA

Presentation Overview


- Financial Quality Assurance (FQA) Department
- Financial Quality Assurance (FQA) Reviews
- Incentive Funds – Regular and ARRA
- Quarterly Incentive Balance Report (QIB)
- IV-D Claims-Incentive page on Child Support Resource (CSR)



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FQA Department


- Financial Quality Assurance (FQA) Reviews
- County Office Visits and Guidance
- Incentive Fund Reviews
- Monthly Expense Claims (MEC)
- SBOA Audit Findings



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FQA Reviews

- Review 1/3 of counties each year
- Ensure offices are maintaining supporting documentation
- Support offices in improving internal controls
- Help maximize IV-D reimbursement
- Review expenditures from incentive funds
- Implement risk assessment system




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Incentive Funds - Regular

State *and* counties receive incentives based on performance. State statute IC 31-25-4-23 splits money:


- 33.4% Prosecuting Attorney (Fund 8897)
- 22.2% Clerk (Fund 8899)
- 22.2% Title IV-D Incentive Fund (Fund 8895)
- 22.2% State



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Incentive Funds - Regular

- Must only be spent on IV-D related expenses
- Not reimbursable
- Must supplement, not supplant
- Generally don't require appropriation
- Funds can't go into the **red**
- Title IV-D Incentive Fund (Fund 8895)



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Incentive Funds - ARRA

American Reinvestment and Recovery Act

- In 2009-2010, incentive funds reimbursable
- Reimbursements went into ARRA funds
 - Title IV-D ARRA Incentive Fund (8892)
 - Prosecutor ARRA Incentive Fund (8893)
 - Clerk ARRA Incentive Fund (8894)
- Same use as regular incentive funds



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Transfer Incentive Funds

AGREEMENT

As a condition of this transfer, we agree that:

- Money transferred by this agreement will be spent only on Title IV-D child support purposes allowable under state and federal law
- Transferee shall maintain appropriate documentation regarding the transfer of funds described within this agreement. Transferee shall not be responsible for any reporting connected to the expenditure of the funds transferred by this agreement.
- Transferee shall maintain appropriate documentation regarding the transfer of funds described within this agreement. Transferee shall be responsible for any and all reporting, including on the Quarterly Incentive Expenditure Report for Title IV-D (State Form 54523), connected with the expenditure of funds transferred by this agreement.
- Title IV-D Incentive Funds received pursuant to the American Recovery and Reinvestment Act (ARRA) and regular Title IV-D Incentive Funds (those incentive monies not received pursuant to ARRA) may not be commingled.
- The amount of money transferred herein shall remain in the appropriate incentive account until spent for purposes allowable under state and federal law or until transferred to an office that has entered into a current and approved cooperative agreement with the Indiana Department of Child Services Child Support Bureau (DCS-CSB).
- Transferee and Transferee have current and approved cooperative agreements with the DCS-CSB.
- Transferee shall provide a copy of this form once signed by both parties to the County Auditor within five (5) business days of signature. Transferee shall provide a copy of this form signed by both parties and signed by the County Auditor, with received and completion dates, within five (5) business days of the County Auditor completion date to DCS-CSB, Attn: Field Auditor Supervisor, 402 W. Washington St, MS 11, Indianapolis IN 46204.

Title: The Transferee and Transferee, understand and agree to all of the terms contained in this agreement.

Signature of transferor _____ Date (month, day, year) _____

Title of transferor _____ Office of transferor _____ County of transferor _____

Signature of transferee _____ Date (month, day, year) _____

Title of transferee _____ Office of transferee _____ County of transferee _____

Signature of County Auditor received by: _____ Date of receipt (month, day, year) _____

Signature of County Auditor received by: _____ Date of completion / last transfer for periodic transfers (month, day, year) _____



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Quarterly Incentive Balance (QIB) Report

- Report balances of all six incentive funds each quarter
- Completed in IV-D Expenditure Portal
 - Electronic version due on 20th of month following end of quarter
 - Signed copy due by the 28th of the month
 - Submit copies of incentive ledgers to CSB
 - In Portal or by email to CSBQA@dcs.in.gov



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Quarterly Incentive Balance (QIB) Report

QUARTERLY INCENTIVE BALANCE (QIB) REPORT FOR TITLE IV-D

ARRA Title IV-D Incentive Fund Balance Information
Pre-ARRA Monies Designated as "Incentive Fund" on Remittance Notices

Prosecutor's Office (Fund #8893)	Clerks of Court (Fund #8894)	Title IV-D Incentive Fund (Fund #8895)
Final Regular Incentive Account Balance at the End of Quarter		
If Applicable, Balance Adjustments During the Quarter (see instruction 3 above)		

ARRA Title IV-D Incentive Fund Balance Information
Monies Designated as "ARRA" on Remittance Notices

Prosecutor's Office (Fund #8893)	Clerks of Court (Fund #8894)	Title IV-D Incentive Fund (Fund #8895)
Final ARRA Incentive Account Balance at the End of Quarter		
If Applicable, Balance Adjustments During the Quarter (see instruction 3 above)		



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Quarterly Incentive Balance (QIB) Report

Regular Title IV-D Incentive Fund Balance Information
Pre-ARRA Monies Designated as "Incentive Fund" on Remittance Notices

Prosecutor's Office (Fund #8893)	Clerks of Court (Fund #8894)	Title IV-D Incentive Fund (Fund #8895)
Final Regular Incentive Account Balance at the End of Quarter		
If Applicable, Balance Adjustments During the Quarter (see instruction 3 above)		

Comments:

ARRA Title IV-D Incentive Fund Balance Information
Monies Designated as "ARRA" on Remittance Notices

Prosecutor's Office (Fund #8893)	Clerks of Court (Fund #8894)	Title IV-D Incentive Fund (Fund #8895)
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IV-D Claims Page & Resources

Category: Time and Effort Forms (10)

- Time and Effort - Budget Reconciliation Worksheet
- Time and Effort - Clerk Employee Child Support Activity Summary (Historical Average)
- Time and Effort - Clerk's Time and Effort Certification (100 percent Child Support Duties)
- Time and Effort - Prosecutor and IV-D Court Employee IV-D Activity Summary (Historical Average)
- Time and Effort - Prosecutor and IV-D Court 100 percent IV-D Work Effort Certification
- Time and Effort - Clerk Monthly IV-D Effort Worksheet
- Personnel Expenditures PPT slide show
- Time and Effort - Personal Activity Report (PAR) - Prosecutor and IV-D Court
- Time and Effort - Personal Activity Report (PAR) - Clerk
- Personal Services Expenditures Worksheet



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Questions



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