

Title IV-D Issues For Newly Elected Auditors

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Child Support Bureau



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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



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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



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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



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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



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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



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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 Federal Gov't or CSB
 - 15% - for the collection agency
 - 10% - stays with the county



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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



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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



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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 :	\$ 0.00	\$ 0.00	\$ 0.00
If Applicable, Balance Adjustments During the Quarter (See Instructions) :	\$ 0.00	\$ 0.00	\$ 0.00
Comments (Required if you have a balance adjustment):			
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Quarterly Incentive Balance Report (QIB)

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



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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
- IV-D offices use for MEC reimbursements
- CSB works with offices in January to help them complete this form



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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

AHL 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.



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Remittance Notice - MEC

Department of Health & Human Services Office of Child Support Enforcement CFDA 93.563 2501INSCSS Regular FFP Reimbursement 100% Federal Funding FOR PROSECUTORS, CLERKS, COURTS				
PERIOD:	MONTH OF AUGUST 2024	DATE OF NOTICE:	11/12/2024	
	ALLEN COUNTY AUDITOR	COUNTY NO.	02	
		DEPOSIT TO FUND COUNTY GENERAL FUND		
REIMBURSEMENT FOR:	MONTH:	COUNTY	AMOUNT:	
CIRCUIT COURT EXPENDITURES - CHILD SUPPORT PROGRAM	08/24	2 Allen	\$ 10,106.75	
CLERK EXPENDITURES - CHILD SUPPORT PROGRAM	08/24	2 Allen	\$ 10,941.30	
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM	PPA	2 Allen	\$ 111,012.38	
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM	08/24	2 Allen	\$ 114,628.94	
SUPERIOR COURT EXPENDITURES - CHILD SUPPORT PROGRAM	08/24	2 Allen	\$ 8,332.21	
		TOTAL AMOUNT:	\$ 255,021.58	
		DIRECT DEPOSIT		
<p>*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.</p> <p>Expenses are being reimbursed at 66%.</p> <p>*All General Fund</p> <p>**THE REMITTANCE NEEDS DEPOSITED AS FOLLOWS: \$51,674.35 DEPOSITED INTO THE IDP (7430803) FUND AND \$173,966.97 INTO THE GENERAL (1000802) FUND. PPA in the amount of \$111,012.38 for MEC of July 2024 missed expiration date.</p>				

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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			
2401INSCSS			
100 % Allocation money (66% Federal, 34% State)			
FOR PROSECUTORS			
PERIOD:	MONTH OF AUGUST 2024	DATE OF NOTICE:	11/12/2024
	FULTON COUNTY AUDITOR	COUNTY NO.	25
		DEPOSIT TO FUND:	COUNTY GENERAL FUND
REIMBURSEMENT FOR:	MONTH:	COUNTY:	AMOUNT:
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM	08/24	25 Fulton	\$ 2,424.79
		TOTAL AMOUNT:	\$ 2,424.79
		DIRECT DEPOSIT	

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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			
2401INSCSS			
2024 Indirect Cost Reimbursement			
PERIOD:	QUARTER ENDING:	6/30/2024	DATE OF NOTICE:
	ADAMS COUNTY AUDITOR	COUNTY NO.	01
		DEPOSIT TO:	COUNTY GENERAL
		FUND:	FUND 1000
REIMBURSEMENT FOR:	QUARTER:	COUNTY	AMOUNT:
INDIRECT COST REIMBURSEMENT	2nd Quarter	1 Adams	\$19,343.12

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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				
2301INCEST				
FFY 2023 Prospective Incentive				
FOR PROSECUTORS, CLERKS, TITLE IV-D				
PERIOD:	FFY 2023 3rd Quarter Prospective Incentive			DATE OF NOTICE: 7/18/2024
JOHNSON COUNTY AUDITOR			COUNTY NO. 41	
			DEPOSIT TO:	
			FUND:	INCENTIVE
PLEASE APPLY AMOUNTS AS FOLLOWS:			COUNTY	AMOUNT:
PROSECUTOR INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8897	3rd Quarter	41 Johnson	\$9,824.00
CLERK INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8899	3rd Quarter	41 Johnson	\$6,397.00
TITLE IV-D INCENTIVE FUND - CHILD SUPPORT PROGRAM	FUND 8895	3rd Quarter	41 Johnson	\$6,397.00
TOTAL AMOUNT:				\$22,418.00

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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				
2401INSCSS				
66% Federal, 34% State				
FOR PCA FEE PAYMENT				
PERIOD:	MONTH OF AUGUST 2024			DATE OF NOTICE: 11/14/2024
DELAWARE COUNTY AUDITOR			COUNTY NO. 18	
			DEPOSIT TO:	
			FUND:	8099
REIMBURSEMENT FOR:	MONTH:	COUNTY	AMOUNT:	
PROSECUTOR COUNTY SHARE - CHILD SUPPORT PROGRAM	08/24	18 Delaware	\$420.57	
COLLECTION AGENCY SHARE - CHILD SUPPORT PROGRAM	08/24	18 Delaware	\$630.85	
TOTAL AMOUNT:				\$1,051.42

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Questions



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Contact Information

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