# Title IV-D Issues For Newly Elected Auditors

Presented by: John Mallers, CPA Assistant Deputy Director, 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



#### Title IV-D Revenue Streams

#### Monthly Expense Claims (MEC)

- 66% reimbursement for <u>direct</u> 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

INDIANA Child Support Burea

Family forward + Family contend childsupport.1.ppr

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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



## 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

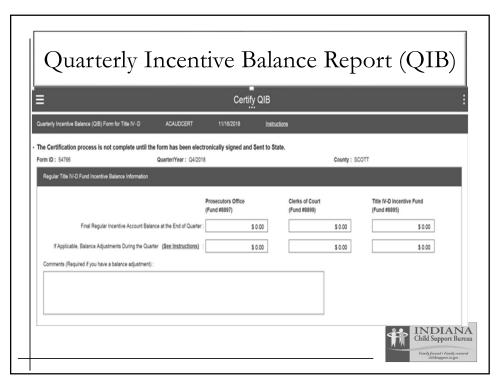


# Quarterly Incentive Balance Report (QIB)

- Completed by Auditor
- Report balances of all three incentive funds each quarter
- Completed in IV-D Expenditure Portal
  - Electronic version due on 15<sup>th</sup> 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)

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



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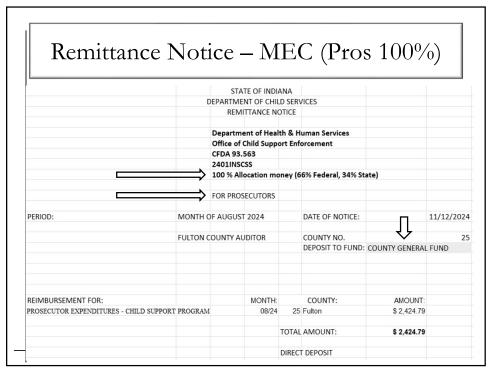
## Auditor Health Insurance Form (AHI)

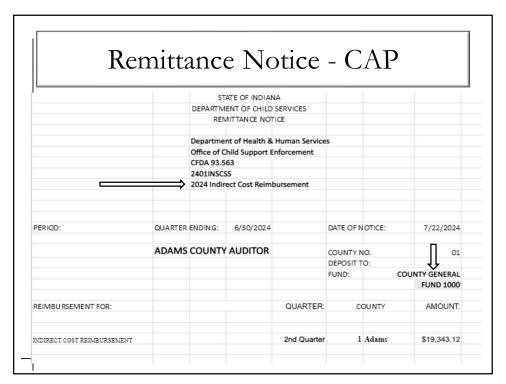
- Completed annually by Auditor
- Due by January 31st each year
- Helps determine amount to claim for health insurance for self-insured counties
- IV-D offices use for MEC reimbursements
- CSB works with offices in January to help them complete this form

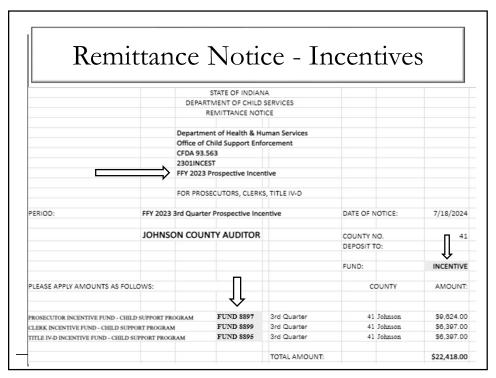


Child Supp	oort R	esource (CSR)
NV-D Claims - Incentives > Pages > Claims Home  ClaimS Documents  / Name  > Category : Complete Claims Guide and Guidance Documents (37)		THE NCIASS Child Support Training Partal Click here for online learning and to register for classroom
Category : Financial Quality Assurance Reviews (5)		training
Category : Health Insurance (4)		Links
Category : Inventory List and MEC Checklist (2)		✓ URL
Category : IV-D Expenditure Portal Guidance (12)		AHI and QIB Webinar Video  IV-D Expenditure Portal
		IV-D Expenditure Portal  ISD-Shared Password Change
Category: Reports (16)		Uniform Administrative Requirements, Cost
Category: Time Reporting Forms (10)		Principles, And Audit Requirements For HHS Awards Federal Financial Participation (FFP) Rules
Incentive Documents		Desktop Specifications
✓ Name		ouncep sycumotra
Federal and Indiana Incentive Methodologies Summary	***	Calendar
Federal Incentive Methodology Reference		Start Time Title
Federal_Incentive_Money_Desktop_Guide	***	There are no items to show in this view of the
Incentive Fund Uses Requiring Pre-Approval		"Calendar" list.
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		Family Swant & Family

Remit	tano	ce l	Not	ic	e - MI	EC	
			Child Supp		uman Services orcement		
		2501INS					
	>			irseme	nt 100% Federal Fun	ding	
						-	
		FOR PRO	SECUTORS	, CLERK	s, courts		
PERIOD:	монтн	OF AUGUS	ST 2024		DATE OF NOTICE:	Ţ	11/12/2024
	ALLEN CO	UNTY AU	DITOR		COUNTY NO.	~	02
					DEPOSIT TO FUND	COUNTY GENERA	L FUND
REIMBURSEMENT FOR:			MONTH:		COUNTY	AMOUNT:	
CIRCUIT COURT EXPENDITURES - CHILD SUP		BRAM	08/24		Allen	\$ 10,106.75	
CLERK EXPENDITURES - CHILD SUPPORT PR			08/24		Allen	\$ 10,941.30	•
PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM PROSECUTOR EXPENDITURES - CHILD SUPPORT PROGRAM			PPA 08/24		Allen Allen	\$ 111,012.38 \$ 114,628.94	<
SUPERIOR COURT EXPENDITURES - CHILD SUPPORT PROGR			08/24		Allen	\$ 8,332.21	<b>—</b>
				TOTAL	AMOUNT:	\$ 255,021.58	
				DIREC	T DEPOSIT		
*If any funds other than County Genera					of IV-D expenditu	res,	
then please reimburse the fund from wh	nich the exp	enditure	was made.				
Expenses are being reimbursed at 66%.							
*All General Fund							







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Remit	tance	No	otic	e - P	CA	Fur	ids
		STA	TE OF IN	DIANA			
		DEPARTME	NT OF CH	IILD SERVICES			
		REMITTANCE NOTICE					
		Departme	nt of Hea	Ith & Human Serv	ices		
		Office of Child Support Enforcement CFDA 93.563 2401INSCSS					
		66% Fede	ral, 34% S	tate			
	$\Longrightarrow$	FOR PCA	FEE PAYM	ENT			
PERIOD:	MONTH O	F AUGUST	2024		DATE OF N	IOTICE:	11/14/2024
	DELAW	DELAWARE COUNTY AUDITOR			COUNTY NO.		J 18
					DEPOSIT T	0:	$\vee$
					FUND:		8099
REIMBURSEMENT FOR:				MONTH:	C	DUNTY	AMOUNT:
PROSECUTOR COUNTY SHARE	- CHILD SUPPORT	r progran	4	08/24	18	Delaware	\$420.57
COLLECTION AGENCY SHARE - CHILD SUPPORT PROGRAM		1	08/24	18	Delaware	\$630.85	



# Contact Information

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