

**Van Buren Triple**  
**I. Monitoring Assessment Tool – TANF 93.558**

**Temporary Assistance for Needy Families (TANF)**  
**Ohio Works First (OWF)**

**Background:**

**Authorization:**

Social Security Act, Title IV, Part A, 42 U.S.C 601 et seq.

**Program Objectives:**

To provide grants to States, Territories, the District of Columbia, and Federally-recognized Indian Tribes operating their own Tribal TANF programs to assist needy families with children so that children can be cared for in their own homes; to reduce dependency by promoting job preparation, work, and marriage; to reduce and prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families.

The federal program categorizes TANF benefits into two categories: assistance and non-assistance. In Ohio, the TANF assistance program is referred to as Ohio Works First (OWF) and provides cash assistance to financially needy families that contain a child or pregnant woman. There are time limits for receiving OWF benefits and recipients may be required to meet work program requirements and cooperate with the Child Support program or face sanctions. Eligibility standards for OWF are established by ODJFS.

**Review Objectives:**

- To determine whether the agency's process and controls are in place for sanctions; and
- To determine if direct charges to the program are allowable and meet the program needs.

**Procedures:**

	Program Step	Date/ Initials	Work Paper Reference
1.	From the GSA or other client narrative, review the county's process and controls for processing and tracking TANF sanctions. Determine the sufficiency of the agency's controls and processes.		
2.	Based upon a review of the financial statement detail, select two invoices paid during the review period that were charged directly to the TANF OWF program codes. Determine whether the cost meets the program needs and is allowable to the program.		
3.	Determine whether the above selected costs were charged to the appropriate financial codes.		
4.	<b>Conclusion:</b>  Consider whether there are any instances of non compliance or a systemic problem due to a lack of adequate internal control exists with regards to your procedures. If so, make an appropriate notation as an Issue in Auto Audit.		

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	Prepare a segment summary to reflect work completed and results of your testing. (Note: An example index/segment summary can be obtained from the Auto Audit Library.)		