

Van Buren Triple
K. Monitoring Assessment Tool – TANF/Title XX Transfer

Background:

Authorization:

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

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.

Uses and Use Restrictions:

States, Territories, the District of Columbia, and Federally-recognized Indian Tribes operating their own TANF programs have broad flexibility to use the grant funds in any manner that meets the purposes of the program (including providing low-income households with assistance in meeting home heating and cooling costs) and in ways that States and Territories were authorized to use funds received under the predecessor Aid to Families with Dependent Children (AFDC), Job Opportunities and Basic Skills Training (JOBS), and Emergency Assistance (EA) programs. States and Territories may also transfer a limited portion of their assistance grant funds to the Child Care and Development Block Grant (CCDBG) and Social Services Block Grant (SSBG) Programs.

Ohio has chosen to transfer a portion of its TANF block grant funding, usually 15%, to SSBG and provide this funding to the county job and family services agencies.

Review Objectives:

- To determine whether evidence of program eligibility is present;
- To determine whether costs charged to the program are allowable; and
- To determine whether costs are properly recorded.

Procedures:

	Program Step	Date/ Initials	Work Paper Reference
1.	<u>General</u> Inquire of management as to their policies for the use of TANF Title XX transfer monies.		
2.	Review the Title XX plan/profile for the county agency and confirm the uses noted in Step #1 are included in the plan.		

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	Program Step	Date/ Initials	Work Paper Reference
3.	<p><u>Contracts Charges:</u></p> <p>From the list of contracts and grants obtained (See Procurement), select a contract for goods or services the cost of which is directly charged to the TANF Title XX transfer monies, if any.</p> <p>Complete a sample documentation form to summarize your selection process.</p>		
4.	<p>Review the contract to determine whether:</p> <ul style="list-style-type: none"> • The goods or services were used for a Title XX allowable activity; and • The goods or services were allowable under the terms of the county's Title XX profile. 		
5.	<p>Select two invoices that were paid under the contract and determine whether:</p> <ul style="list-style-type: none"> • The goods or services invoiced were provided and are within the context of the contract deliverables; • The invoiced goods or services were provided within the contract term; • The invoices were mathematically correct and the charges agreed with the contract (e.g., unit rate); • The goods or service meet the program needs; and • The payments made matched the invoice amounts and were charged to the proper financial code. <p>Verify that documentation exists to support a determination that the assistance group meets the 200% federal poverty level (FPL) requirement.</p> <p>If the county has established any individual eligibility criteria for the services provided, then, from the invoice reviewed, select one recipient from each invoice and verify that documentation supports their eligibility.</p>		
6.	<p><u>Non-Contract Charges</u></p> <p>Select two invoices, the cost of which was directly charged to the TANF Title XX transfer monies. Review the invoices to determine whether:</p> <ul style="list-style-type: none"> • The goods or services invoiced were provided; • The invoices were mathematically correct; • The goods or services were used for a Title XX allowable activity; 		

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	Program Step	Date/ Initials	Work Paper Reference
	<ul style="list-style-type: none"> • The goods or services are allowable under 2 CFR 225; • The goods or services were allowable under the terms of the county's Title XX profile; • The goods or services meet the program needs; and • The payments made matched the invoice amounts and were charged to the proper financial code. <p>Verify that documentation exists to support a determination that the assistance group meets the 200% federal poverty level requirement.</p> <p>If any individual eligibility criteria exist for the services provided, from the invoice reviewed, select two recipients and verify that documentation supports their eligibility.</p>		
7.	<p>If the JFS agency under review is not combined with the PCSA or CSB but provides TANF/ Title XX Transfer funding to that agency, the auditor must determine whether the PCSA is acting as a subgrantee or vendor and complete steps #8 or #9 accordingly.</p>		
8.	<p>If the JFS agency provides funding through a subgrant, determine whether:</p> <ul style="list-style-type: none"> • The PCSA receiving federal monies from the county agency is appropriately classified as a subrecipient; • The county agency has entered into a subgrant agreement or maintained other documentation as to the terms and conditions of subgrants; • Language in subgrant agreements or other documentation as to the terms and conditions of subgrants is consistent with subrecipient status, rather than with vendor status; • Specified information is communicated to a subrecipient as required by OMB Circular A-133, §___.400 and ; • The county agency monitored the PCSA for compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved; • The county agency limited the PCSA to actual costs for the provision of services and the administration of the program; and • Cost allocation methods applied under the grant conform to those allowed under federal law and/or the Statewide Cost Allocation Plan (e.g., RMS for payroll) as applicable. 		
9.	<p>If the JFS agency provides funding through a vendor contract, determine the following:</p>		

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	Program Step	Date/ Initials	Work Paper Reference
	<ul style="list-style-type: none"> • The PCSA receiving federal monies from the county agency is appropriately classified as a vendor; • The county agency has entered into a vendor contract or maintains other documentation as to the terms and conditions of the contract; • Language in vendor contract or other documentation as to the terms and conditions of contract is consistent with vendor status, rather than with subrecipient status; • The county agency monitors the vendor for compliance with the provisions of contract and that performance goals are achieved; and • The unit rate, or other cost claimed, is reasonable for the goods or services provided. 		
10.	<p>Conclusion:</p> <p>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.</p> <p>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.)</p>		