

**Van Buren Triple
Monitoring Assessment Tool – Title IV-E CFDA# 93.659
Adoption Assistance**

Background:

Authorization:

Social Security Act, Title IV-E, Section 470 et seq; as amended.

Objectives:

To provide Federal Financial Participation (FFP) to States, Indian Tribes, Tribal organizations and Tribal consortia (Tribes) in adoption subsidy costs for the adoption of children with special needs and who meet certain eligibility tests.

Uses and Use Restrictions:

All parents adopting special needs children are eligible for the nonrecurring cost of adoption. Federal subsidy may be used only in support of the adoption of children who meet the definition of special needs as specified in the Statute. States and Tribes may receive Federal Financial Participation (FFP) only if Title IV-E plans have been approved by the Secretary.

Eligibility Requirements

Applicant Eligibility:

Funds are available to States, the District of Columbia, and Puerto Rico, and to Tribes with approved Title IV-E plans.

Beneficiary Eligibility:

Beneficiaries are children who are: (1) in Title IV-E foster care, eligible for AFDC (as in effect July 16, 1996) although this requirement is being phased out between 2010 and 2018, SSI recipients, the minor child living with his/her parent who is in title IV-E Foster Care; or was previously adopted and eligible for adoption assistance but the adoption dissolved or the adoptive parents died and (2) have been determined by the State or Tribe to be special needs, e.g., a special factor or condition which makes it reasonable to conclude that they cannot be adopted without adoption assistance; a State or Tribe determination that the child cannot or should not be returned home; and a reasonable effort has been made to place the child without providing financial or medical assistance. FFP is available from the time of placement for adoption in accordance with State, local or Tribal law or final adoption decree to age 18 (21 if the State/Tribe finds that a disability means aid should continue) as long as the parent supports the child. No child adopted prior to the approval of the State or Tribal Title IV-E plan is eligible for FFP. No means test applies to adopting parents, but the amount of subsidy is agreed to by agency and parents and may be readjusted by joint agreement.

Credentials/Documentation:

The State or Tribe must submit an application for approval by the Secretary of Health and Human Services. Costs will be determined in accordance with 45 CFR Part 92. OMB Circular No. A-87 applies to this program.

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Objectives:

- To determine whether claimed Title IV-E Adoption Assistance costs are allowable and are charged appropriately;
- To determine whether claimed costs were for a child who is eligible for Title IV-E Adoption Assistance subsidy payments; and
- To determine whether adequate documentation exists to support a federal claim.

Procedures:

	Program Step	Date/ Initials	Work Paper Reference
1.	Discuss Adoption Assistance payment procedures and controls and prepare narrative.		
2.	<p>Identify all payments to the agency made by ODJFS to Title IV-E Adoption Assistance/program participants, for service dates during the last completed fiscal quarter. Payments can be found on SACWIS RPT 239B Adoption Subsidy Disbursement Journal (Administration, Reports, RPT 239B, select service Start and End Dates, sort by child).</p> <p>From these subsidy payments, select a sample of Title IV-E Adoption Assistance children from the listing, not to exceed 10% of the total population of unduplicated children (maximum 10). For each child select one monthly subsidy payment to review.</p>		
3.	<p>For the sample items selected, determine the following:</p> <ul style="list-style-type: none"> • Appropriate documentation is maintained to support the charge to the program: <ul style="list-style-type: none"> ○ A JFS 01451A “Title IV-E Adoption Assistance Eligibility Determination” or A JFS 01451B “Title IV-E Adoption Assistance Continuing Eligibility Determination” is available which covers the selected period for the subsidy payment tested; and ○ JFS 01453 “Adoption Assistance Agreement” is available which covers the selected period for the subsidy payment tested. • The total payment (e.g. ODJFS disbursed amount plus any county payment) was made at the appropriate rate and conforms to the JFS 01453 Adoption Assistance Agreement approved amount; • The County Share was correctly paid and charged to an appropriate code. <p>❖ OAC - 5101:2-49-05 Determination of the adoption assistance payment amount.</p>		

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	Program Step	Date/ Initials	Work Paper Reference
	<ul style="list-style-type: none"> ❖ OAC - 5101:2-49-01 Adoption assistance criteria and application process. ❖ OAC - 5101:2-49-03 Special needs criteria for adoption assistance. ❖ OAC - 5101:2-49-04 Age requirement for adoption assistance. ❖ OAC - 5101:2-49-08 Beginning date of an adoption assistance payment. ❖ OAC - 5101:2-49-09 Title IV-E adoption assistance post-finalization application. ❖ OAC - 5101:2-49-13 Termination of adoption assistance. ❖ OAC - 5101:2-49-17 Case record requirements for adoption assistance. 		
4.	<p>Identify any non-stipend direct charges made during the last six months and charged to the program from the agency's detailed disbursement ledger. Select five charges and review the supporting documentation, to determine whether:</p> <ul style="list-style-type: none"> • The cost in question is an allowable cost to the Adoption Assistance program; • The cost is for a IV-E eligible special needs child adoption; • The claimed cost does not exceed \$1,000 (any amount over \$1,000 should be recorded in as Non-reimbursable) OAC 5101: 2-49-21 (C) • The goods or service meet the program needs; and • The cost was charged to an appropriate code. <p>Complete a Sample Reference Documentation form outlining the sampling process.</p>		
5.	<p>Obtain the JFS 04281 for the most recently completed quarter. Compare the total Title IV-E Adoption Assistance cases on the JFS 04281 to the total unique Title IV-E Adoption Assistance cases from the Adoption Subsidy Disbursement Journal for the same period. Investigate any significant differences. (Note: JFS 04281 data is now maintained in SACWIS based upon the number of open Title IV-E Adoption Assistance cases. If a significant variance is noted, you can generate this information in SACWIS and see which specific children were included in the JFS 04281 data and identify children not on the Subsidy Disbursement Journal. This could be indicative of the agency not timely closing cases in SACWIS.)</p>		
5.	<p>Conclusion:</p> <p>Consider whether there are any instances of non compliance or a</p>		

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	Program Step	Date/ Initials	Work Paper Reference
	<p>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>		